Dispositivi Medici per Anestesia e Rianimazione
Medical Devices for Anaesthesia and Intensive Care

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

ORGANIZATION, MANAGEMENT AND CONTROL MODEL

DIMAR S.R.L.

pursuant to D.Lgs 8 June 2001 n. 231 and subsequent amendments and additions

approved by resolution of the Sole Director of 30/12/2021

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INDICE

Parte Generale

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
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1. THE LEGISLATIVE DECREE OF 8 JUNE 2001 N. 231

Introduction

The Legislative Decree 8 June 2001, n. 231 (henceforth Legislative Decree 231/01 or the Decree) implementing art. 11 of the Law of 29 September 2000, n. 300, introduced in our legal system, in addition to the criminal liability of the natural person who materially commits the "crime", the "criminal" liability ([1]) of the "belonging" body that has drawn interest and / or advantage from it.
In compliance with international and EU obligations ([2]), the Decree in question has introduced into our legal system a form of direct and autonomous liability of collective entities, linked to the commission of specific crimes; liability defined as "administrative", but essentially configurable as a real form of criminal liability ([3]).
The subjects whose criminal action the Decree associates with the onset of liability of the entity, must be linked to the Company by a functional relationship of dependence.
In particular, art. 5 of Legislative Decree 231/2001 identifies:

- Subjects who hold representation, administration, management functions of the entity or one of its organizational units, endowed with functional financial autonomy, so-called "top management";
- Subjects subject to the management or supervision of representatives and top management;
- Subjects who effectively manage and control the entity.

[1] On the exact legal qualification of the Entity's liability, jurisprudence has repeatedly expressed itself by stating that "in spite of the nomen iuris, the new liability, nominally administrative, conceals its substantially criminal nature; perhaps omitted in order not to open delicate conflicts with the personalistic dogmas of criminal indictment, of constitutional rank (Article 27) which can be interpreted in a reductive sense, as a prohibition of responsibility for the acts of others or, in a more variegated way, as a prohibition of responsibility for an innocent fact ". Court of Milan, Judges Section for Preliminary Investigations - dott. Alessandra Cerreti (order 18.03.2008). See: Criminal Cassation n. 3615 / 20.12.2005.
[2] Namely, in particular: a) Brussels Convention of 26 July 1995 on the protection of the financial interests of the European Community; b) Brussels Convention of 26 May 1997 on the fight against corruption of public officials both of the European Community and of the Member States; c) OCSE Convention of 17 December 1997 on the fight against corruption of foreign public officials in economic and international transactions
[3] The "criminal" nature of this responsibility can be deduced from four elements: a) it derives from a crime in the sense that the crime constitutes a prerequisite for the sanction; b) is ascertained with the guarantees of the criminal trial and by a criminal magistrate; c) involves the application of penalties of a criminal nature (financial penalties and disqualification penalties); 4) central is the role of guilt, operating the principle of guilt

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The legislator has also given specific importance to "factual" situations, that is to say those situations in which the powers necessary to act independently are not immediately deducible from the role covered within the organizational structure or from official documentation (proxies, powers of attorney, etc.).

Principle of legality

The liability of the entity arises within the limits established by law: the entity "cannot be held responsible for a fact constituting a crime, if its [criminal] liability in relation to that crime and the related sanctions are not expressly provided for by a law entered into force before the commission of the fact "(art. 2 of the Decree).

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1.2. CRITERIA FOR ATTACHING LIABILITY

The system of administrative liability of entities is based on three cornerstones:

- Creation of a so-called predicate offense by a natural person (ie a type of crime indicated in the Decree from art. 24 to art. 25 sexiesdecies)
- Interest or advantage of the entity;
- Type of functional relationship (management, administration, control or dependence) that binds the individual who is the perpetrator of the predicate offense to the entity.

Creation of a so-called predicate offense by a natural person

The liability of the Entity arises from connection with the carrying out of a crime, including those strictly indicated by the legislator, by a natural person who is linked to the Entity by a functional relationship, which may be a representative or
subordination ([4]).

Interest or advantage on the part of the entity

Constitutive element of the liability in question is represented by the need for the alleged unlawful conduct to be carried out in the interest or to the advantage of the Entity.
The interest or the advantage of the Entity are considered the basis of the responsibility of the latter even if the interests or advantages of the perpetrator or third parties coexist, with the sole limit of the hypothesis in which the interest in commission of the offense by the person in a qualified position within the entity is exclusive of the offender or third parties.

[4] The principle of mandatory crimes that may involve the liability of the entity has been questioned by a recent doctrinal interpretative orientation that emerged in relation to the predicate offense of self-laundering (Article 25 octies of Decree 231). In this regard, there are two orientations: on the one hand, that for which the 231 liability would be limited to cases in which the basic crime of self-laundering is also one of the predicate offenses indicated in decree 231; on the other hand, the one for which the aforementioned responsibility would also occur in the presence of further types of basic crime. It should be noted that, as a result of the extensive interpretation (the second referred to above), the entity could incur 231 liability also in relation to crimes unrelated to the catalog contained in decree 231. This catalog would lose its mandatory nature and would be integrated through the reference indeterminate to further types of offense, with the consequent difficulty of preparing adequate prevention measures and the risk of extending the scope of application of the 231 Models to further areas of compliance not included in the scope of Decree 231.

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Since no exemption effect has been recognized to the exclusive "advantage" of the perpetrator or third parties, but only - as mentioned - the exclusive interest of these subjects, the Entity must be held responsible even if the latter does not achieve any advantage or when there is an exclusive advantage of the offender or of third parties, provided that the Entity has an interest, possibly concurrent with that of third parties, in the commission of the offense perpetrated by persons in a qualified position in its organization.

Beyond the aforementioned clarifications, the liability envisaged by the Decree therefore arises not only when the unlawful conduct has resulted in an advantage for the Entity itself, but also in the event that, even in the absence of such a concrete result, the unlawful act has found reason in the interest of the organization.

In short, the two words express legally different concepts and represent alternative presuppositions, each with its own autonomy and its own application field.

On the meaning of the terms "interest" and "advantage", the Government Report that accompanies the Decree attributes to the former a markedly subjective value, susceptible of an ex ante evaluation - so-called finalization to utility -, as well as to the second a markedly objective value therefore referring to the actual results of the conduct of the agent who, although not having directly targeted an interest of the entity, has achieved, in any case, with his conduct an advantage in his favor - subject to ex post verification.

The essential characteristics of the interest have been identified in:

- Objectivity, understood as independence from the agent's personal psychological convictions and in the correlative his necessary rooting in external elements susceptible to verification by any observer;
- Concreteness, understood as the inscription of interest in relationships that are not merely hypothetical and abstract, but actually exist, to safeguard the principle of offensiveness;
- Topicality, in the sense that the interest must be objectively subsistent and recognizable when the fact was recognized and must not be future and uncertain, otherwise there is no damage to the property necessary for any offense that is not configured as a mere danger;
- Not necessary economic relevance, but also attributable to a corporate policy.

In terms of content, the advantage attributable to the Entity - which must be kept distinct from profit - can be:

- Direct, or attributable exclusively and directly to the Entity;

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- Indirect, that is, mediated by results obtained from third parties, which, however, are susceptible to positive repercussions for the Entity;
- Economical, although not necessarily immediate.

The legislation on the criminal liability of entities is as a rule based on predicate offenses of a malicious nature.

The introduction of culpable crimes relating to safety in the workplace - made by law 3 August 2007, n. 123 ("new" art. 25 septies then repealed and replaced by art. 300 of d.lgs 9 April 2008, no. 81) - has nevertheless re-proposed the absolute centrality of the question inherent in the subjective matrix of the criteria for imputation.

From this point of view, if on the one hand it is affirmed that in culpable crimes the conceptual interest / advantage couple must refer not to the unintended illicit events, but to the conduct that the natural person has had in carrying out his activity, from the on the other hand, it is argued that the culpable crime, from a structural point of view, does not reconcile with the concept of interest.

Jurisprudence has held that in culpable offenses the interest or advantage of the entity should be assessed with regard to the entire offense, not with respect to the event of the same. In fact, while in intentional predicate crimes the event of the crime may well correspond to the interest of the entity, the same cannot be said in culpable predicate crimes, given the counter-will that characterizes the latter to pursuant to Article 43 of the Italian Criminal Code.

In fact, think of crimes relating to health and safety: it is difficult for the injury or death of the worker to express the interest of the entity or translate into an advantage for the same.

In these cases, therefore, the interest or advantage should rather refer to the non-observance of the precautionary rules. Thus, the interest or advantage of the entity could be found in the saving of costs for safety or in the enhancement of the speed of execution of the services or in the increase in productivity, sacrificing the adoption of accident prevention measures, as recently reiterated by the Court of Cassation (see also Cassation, IV Criminal Section, Sentence No. 16713/2018, Cassation, IV Penal Section, Sentence No. 48779/2019, Criminal Cassation Section III, Sentence No. 3157/2019, Cass., IV Criminal Section, Sentence No. 3731/2020).

Starting from these premises, some jurisprudential rulings have recognized the interest in the "finalistic tension of the unlawful conduct of the author aimed at benefiting the body itself, by virtue of an ex ante judgment, that is to be reported at the time of the violation of the precautionary provision ". Only conscious and voluntary conducts aimed at favoring the body are deemed to be attributable to the entity.

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On the other hand, the conduct deriving from simple inexperience, from the mere underestimation of the risk or even from the imperfect execution of the accident prevention measures to be adopted would be irrelevant.
Another part of jurisprudence and doctrine has instead also understood the criterion of interest in an objective key, referring it to the objective or outwardly recognizable tendency of the crime to realize an interest of the entity. Therefore, it should be ascertained from time to time only whether the conduct that led to the event of the crime was or was not determined by choices objectively falling within the sphere of interest of the entity.
With the consequence that ultimately, with respect to culpable crimes, the only criterion really suitable for identifying a link between the action of the natural person and the liability of the entity, would be that of the advantage, to be evaluated objectively and ex post.
The first thesis, which holds distinct interest and advantage even in culpable crimes, seems to reflect more faithfully the system of decree 231, which shows to consider the two concepts separately.

The notion of "group" interest

The thesis that supports the unitary characterization of the corporate purpose of the holding and its subsidiaries inevitably brings with it the affirmation of the legitimacy of the pursuit of a global and unitary interest within the group.
However, this is an assumption that is not peaceful and in any case not always shared in doctrine and jurisprudence.
The currents of thought, doctrinal, that emerged on the subject, prior to the reform, were basically three.
A first orientation ([5]) reconstructed belonging to an enlarged community as an essential connotation of the group, based on a general coordination action by the group leader.
A second and opposite line of interpretation ([6]) believed, however, that group interest was an empty and dangerous formula, which in reality only masked the protection of the interests of the parent company and its controlling shareholders, to the detriment of the subsidiaries.

[5] È la corrente di pensiero che fa capo a A. Mignoli.
[6] The hermeneutic option in analysis refers to R. Sacchi, On the responsibility of management and coordination in the reform of joint-stock companies, in Giur. comm. 2003, p. 673; and following; but also L. Enriques, vagueness and furore. Again on the conflict of interest in groups of companies in view of the implementation of the delegation for the reform of company law, in Towards a new company law, Disiano Preite Association, Bologna 2002.

DIMAR S.r.l. a Socio Unico
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A third, median, orientation ([7]), affirming the idea of ownership in the parent company of a "power-duty" of influence in the management of individual companies, specified the notion of group interest, in relation to the limits and conditions in which they can operations inspired by the interest of the group are considered legitimate.
Based on this reconstructive framework, in particular, it was argued that three different interests emerge within the group: the interest of the parent company, the interest of the subsidiaries and the interest of the group, which, therefore, is nothing more than one of the "additional interests" that arise where companies are organized in group form.
In support of this assumption, both the unfailing socio-notion of control itself was pointed out. In partial acceptance of this last doctrinal orientation, the jurisprudence of the Supreme Court in a 1992 arrest supported, on the one hand, the recognition within the company system of the notion of group interest, stating that "there are no legal obstacles to that the decisions adopted at the management body level of the parent company are then implemented by the companies of the group "; but specified, on the other hand, that "activities which, in pursuing group interests, conflict with those of the companies, to the point of causing harm to them, cannot be considered legitimate".
Although, therefore, with this significant ruling the right of citizenship of the notion of group interest is recognized at the jurisprudential level, the Supreme Court does not go further to deem the sacrifice, albeit temporary or partial, legitimate check.
Therefore, the recognition of the foundations of the innovative theory of compensatory advantages, which was then taking its first steps, is denied, as will later be seen more fully.
Finally, the concept of group interest has entered the reform of joint-stock companies.
Indicative of this express legislative recognition are the provisions of art. 2497 of the Italian Civil Code, relating to the responsibility of the parent company, which admits, as will be seen better, the exclusion from this responsibility in the presence of an "overall result of the management and coordination action"; and art. 2497 ter of the Italian Civil Code according to which "the decisions of companies subject to management and coordination, when influenced by this, must be analytically motivated".
The non-exclusive interest of the Entity as well as the possibility of recognizing an interest of the Entity without advantage of these constitute the foundation on which the possibility of recognizing the

[7] This current of thought refers to: P. Montalenti, Conflict of interest in groups of companies and theory of compensatory advantages, in Giur. comm. 1995, p. 710 and following

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
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requirement of interest for corporate groups has been built.
In this regard, there are two jurisprudential orientations.
According to a first orientation, the liability of the Entity, for offense dependent on a crime that benefited another entity belonging to the same aggregate, would be based precisely on the recognition, by the general legal system, of a group interest, which can be reconstructed
through the statutory regulations on consolidated financial statements, managerial responsibility and company management and coordination.
The group interest, recognized as relevant by the legal system (albeit in other sectors), would therefore be common to all the entities belonging to the same aggregate and as such would integrate the assumption of interest for all the entities of the group, allowing the contestation to each entity of liability for wrongdoing dependent on a crime provided that the perpetrator, at the time of its perpetration, held a qualified position within the entity to which the challenge is made, with consequent indiscriminate expansion of liability in the group on the basis of relationships that can be reconstructed by virtue of purely formal profiles, such as control or shareholding, the powers connected to positions held in the parent company or the nature of holding company of one of the entities involved (G.i.p. Trib. Milan, 20 September 2004, in Foro it., 2005, 556).
On the basis of a second jurisprudential orientation, it is not so much the reference to formal rules and criteria of a civil nature, envisaged for commercial companies and for purposes other than those considered here, that establishes the liability of entities belonging to the same aggregate. Much less is the future and uncertain distribution of profits to constitute the distinction of the extension of responsibility, since it is a phenomenon that pertains to the different requirement of the advantage, which could also not recur even though the underlying interest and the responsibility of the entity for the illicit.
On the other hand, it is believed that, to establish the responsibility of the entity in which the perpetrator of the crime committed to obtain advantages for other entities occupies a qualified position, it is the existence of links or links between the entities involved that do not allow to consider the favored entity as a "third party"; this in consideration of the repercussions that the conditions of one entity have on the conditions of the other and of the fact that the crime is objectively intended to satisfy the interest of several subjects, including the entity in which the perpetrator of the crime occupies a qualified position (G.i.p. Court of Milan, 14 December 2004, in Foro it., 2005, 539).

Type of functional relationship (senior or subordinate)

The crime of crime must be committed by:

1. Subjects in senior positions, namely:

a) "persons who hold representative, administrative or management functions of the entity or one of its organizational units with financial and functional autonomy";
b) "persons who exercise, even de facto, the management and control of the company itself";

2. Other subjects "subject to the management or supervision of one of the subjects indicated above".

Participation in the crime and the "231 system"

It is important to emphasize that the liability of the entity may also exist where the employee who committed the offense has contributed to its realization with subjects unrelated to the organization of the entity itself.
This hypothesis is clearly represented in the criminal code and, in particular, in the articles 110 Italian Criminal Code ([8]) and 113 Italian Criminal Code ([9]).
There may be several business sectors in which the risk of employee involvement in competition can lurk more easily and therefore, if the conditions of interest and / or advantage of the entity are met. In particular, the relationships connected with tenders and, in general, partnership contracts are relevant.
Participation in the crime may be relevant for the purposes of the entity's liability even in the particular case of the so-called participation of the extraneus in the "own" crime. In particular, the liability in competition - pursuant to art. 110 Italian Criminal Code - the extraneus can resort to where he, aware of the particular subjective qualification of his criminal partner (e.g. public official, witness, mayor, etc.), participates in the conduct of the crime precisely attributable to the latter (e.g. abuse in acts of 'office). In this case, the extraneus will respond in concurrence with the same crime envisaged for the qualified person ([10]).

[8] "When several people participate in the same crime, each of them is subject to the penalty established for this".
[9] "In the culpable crime, when the event was caused by the cooperation of several people, each of these is subject to the penalties established for the crime itself".
[10] In this regard, the jurisprudence of legitimacy has clarified that “for the purposes of the applicability of art. 117 of the Criminal Code, which governs the change in the title of the offense for some of the competitors, it is necessary, for the extension of the title of the offense to the extraneus competitor, the knowledge of the subjective qualification of the intraneus competitor "(Cass. Pen. Section VI, Sent. N. 25390/2019

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1.3. TYPES OF CRIMES COVERED

The operational scope of the Decree concerns the following crimes:

Undue receipt of funds, fraud to the detriment of the State, a public body or the European Union or for the achievement of public funds, IT fraud to the detriment of the State or a public body and fraud in public bodies (Article 24)

Embezzlement to the detriment of the State (Article 316 bis of the Italian Criminal Code);
Undue receipt of funds to the detriment of the State (Article 316 ter of the Italian Criminal Code);
Fraud to the detriment of the State or another public body or on the pretext of having someone exempt from military service (Article 640, paragraph 2, no. 1 of the Italian Criminal Code);
Aggravated fraud for obtaining public funds (Article 640 bis of the Italian Criminal Code);
Computer fraud to the detriment of the State or other public body (Article 640 ter of the Italian Criminal Code);
Fraud in public supplies (Article 356 of the Italian Criminal Code);
Fraud against the European Agricultural Fund (Article 2 of Law no. 898 of 23/12/1986).

Computer crimes and unlawful data processing (Article 24 bis)

IT documents (Article 491 bis of the Criminal Code);
Unauthorized access to an IT or telematic system (Article 615 ter of the Italian Criminal Code);
Unauthorized possession and dissemination of access codes to IT systems (Article 615 quater of the Italian Criminal Code);
Dissemination of programs aimed at damaging or interrupting a computer system (Article 615 quinquies of the Italian Criminal Code);
Illegal interception, impediment or interruption of computer or telematic communications (Article 617 quater of the Italian Criminal Code);
Installation of equipment designed to intercept, prevent or interrupt computer or telematic communications (Article 617 quinquies of the Italian Criminal Code);
Damage to information, data and computer programs (Article 635 bis of the Italian Criminal Code);
Damage to information, data and computer programs used by the State or by another public body or in any case of public utility (Article 635 ter of the Italian Criminal Code);
Damage to IT or telematic systems (Article 635 quater of the Italian Criminal Code);

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Damage to IT or telematic systems of public utility (Article 635 quinquies of the Italian Criminal Code);
Computer fraud by the electronic signature certifier (Article 640 quinquies of the Italian Criminal Code);
Violation of the rules on the perimeter of national cyber security (Article 1, paragraph 11, Legislative Decree 21 September 2019, n.105).

Organized crime offenses (Article 24 ter)
Criminal association (Article 416 of the Italian Criminal Code);
Mafia-type association, including foreign ones (Article 416 bis of the Italian Criminal Code);
Mafia political electoral exchange (Article 416 ter of the Italian Criminal Code);
Kidnapping for the purpose of extortion (Article 630 of the Italian Criminal Code);
Association for the purpose of illicit trafficking in narcotic or psychotropic substances (Article 74 of Presidential Decree No. 309 of 9 October 1990);
All crimes if committed making use of the conditions provided for by art. 416 bis c.p. to facilitate the activities of the associations provided for in the same article (Law 203/91);
Illegal manufacture, introduction into the State, sale, transfer, possession and port in a public place or place open to the public of war weapons or parts thereof, explosives, clandestine weapons as well as more common firearms excluding those provided for by the article 2, third paragraph, of law no. 110 (art. 407, co. 2 letter a), number 5) Italian criminal procedure code)

Embezzlement, extortion, undue inducement to give or promise benefits, corruption and abuse of office (Article 25)
Extortion (Article 317 of the Italian Criminal Code);
Corruption for the exercise of the function (Article 318 of the Italian Criminal Code);
Corruption for an act contrary to official duties (articles 319);
Aggravating circumstances (Article 319 bis of the Italian criminal code);
Corruption in judicial acts (art.319 ter of the Italian criminal code);
Undue inducement to give or promise benefits (Article 319 quater of the Italian Criminal Code);
Corruption of a person in charge of a public service (Article 320 of the Italian Criminal Code);
Penalties for the briber (Article 321 of the Italian criminal code);
Incitement to corruption (Article 322 of the Italian criminal code);

DIMAR S.r.l. a Socio Unico
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Embezzlement, extortion, undue inducement to give or promise benefits, corruption and incitement to corruption of members of international Courts or bodies of the European Communities or of international parliamentary assemblies or international organizations and officials of the European Communities and foreign states (art. 322 bis of the Italian Criminal Code);
Trafficking of illicit influences (Article 346 bis of the Italian Criminal Code);
Embezzlement (limited to the first paragraph - art.314 of the Italian criminal code);
Embezzled by profit from the error of others (art. 316 of the Italian criminal code);
Abuse of office (Article 323 of the Italian criminal code).

Counterfeiting of coins, public credit cards, revenue stamps and identification instruments or signs (Article 25 bis)

Counterfeiting of money, spending and introduction into the State, after agreement, of counterfeit money (Article 453 of the Italian Criminal Code);
Alteration of money (article 454 of the Italian Criminal Code);
Spending and introduction into the State, without agreement, of counterfeit money (Article 455 of the Italian Criminal Code);
Spending of counterfeit money received in good faith (Article 457 of the Italian Criminal Code)
Falsification of revenue stamps, introduction into the State, purchase, possession or circulation of counterfeit revenue stamps (Article 459 of the Italian Criminal Code);
Counterfeiting of watermarked paper used for the manufacture of public credit cards or revenue stamps (Article 460 of the Italian Criminal Code);
Manufacture and possession of watermarks or tools intended for counterfeiting money, revenue stamps or watermarked paper (Article 461 of the Italian Criminal Code);
Use of counterfeit or altered revenue stamps (Article 464 of the Italian Criminal Code);
Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs (Article 473 of the Italian Criminal Code);
Introduction into the State and trade of products with false signs (Article 474 of the Italian Criminal Code).

Crimes against industry and trade (art. 25 bis 1)

Disturbed freedom of industry and trade (Article 513 of the Italian Criminal Code);
Unlawful competition with threats or violence (Article 513 bis of the Italian Criminal Code);

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Fraud against national industries (Article 514 of the Italian Criminal Code);
Fraud in the exercise of trade (Article 515 of the Italian Criminal Code);
Sale of non-genuine food substances as genuine (Article 516 of the Italian Criminal Code);
Sale of industrial products with misleading signs (Article 517 of the Italian Criminal Code);
Manufacture and trade of goods made by usurping industrial property rights (Article 517 ter of the Italian Criminal Code);
Counterfeiting of geographical indications or designations of origin of agri-food products (Article 517 quater of the Italian Criminal Code).

Corporate offenses (Article 25 ter)

False corporate communications (Article 2621 of the Italian Civil Code);
Minor facts (Article 2621 bis of the Italian Civil Code);
False corporate communications in listed companies (Article 2622 of the Italian Civil Code);
False in prospectus (Article 2623 of the Italian Civil Code - Article 173 bis of Law No. 58 of February 24, 1998);
Falsehood in reports or communications from auditing companies (Article 2624 of the Italian Civil Code - repealed by Article 37, paragraph 34 of Legislative Decree no. 39/2010 and replaced identically by Article 27 of the same decree as follows: "False in the reports or communications of the statutory auditors ");
Prevented control (Article 2625 of the Civil Code - paragraph 1 amended by Article 37, paragraph 35 of Legislative Decree no. 39/2010 and referred to by Article 29 of the same decree);
Undue return of contributions (Article 2626 of the Italian Civil Code);
Illegal distribution of profits and reserves (Article 2627 of the Italian Civil Code);
Unlawful operations on shares or quotas of the company or of the parent company (Article 2628 of the Italian Civil Code);
Transactions to the detriment of creditors (Article 2629 of the Italian Civil Code);
Failure to communicate a conflict of interest (Article 2629 bis of the Italian Civil Code);
Fictitious capital formation (Article 2632 of the Italian Civil Code);
Undue distribution of company assets by liquidators (Article 2633 of the Italian Civil Code);
Corruption between private individuals (Article 2635 of the Italian Civil Code);
Incitement to corruption between private individuals (Article 2635 bis of the Italian Civil Code)
Unlawful influence on the assembly (Article 2636 of the Italian Civil Code);

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Stock manipulation (Article 2637 of the Italian Civil Code);
Obstacle to the exercise of the functions of public supervisory authorities (Article 2638 of the Italian Civil Code).

Crimes with the purpose of terrorism and subversion of the democratic order provided for by the criminal code and special laws (Article 25 quater)

Subversive associations (art.270 of the Italian Criminal Code);
Associations with the purpose of terrorism, including international ones or subversion of the democratic order (Article 270 bis of the Italian Criminal Code);
Assistance to associates (art.270 ter of the Italian Criminal Code);
Recruitment for terrorist purposes, including international ones (Article 270 quater of the Italian Criminal Code);
Training in activities for terrorist purposes, including international ones (Article 270 quinquies of the Italian Criminal Code);
Financing of conduct for terrorist purposes (Article 270 quinquies 1 of the Italian Criminal Code);
Theft of assets or money subject to seizure (Article 270 quinquies 2 of the Italian Criminal Code);
Conduct for terrorist purposes (Article 270 sexies of the Italian Criminal Code);
Attack for terrorist or subversion purposes (Article 280 of the Criminal Code);
Acts of terrorism with deadly or explosive devices (Article 280 bis of the Italian Criminal Code);
Acts of nuclear terrorism (Article 280 ter of the Italian Criminal Code);
Kidnapping for the purpose of terrorism or subversion (Article 289 bis of the Italian Criminal Code);
Seizure for the purpose of coercion (Article 289 ter of the Italian Criminal Code);
Incitement to commit any of the crimes envisaged by the first and second chapters (Article 302 of the Italian Criminal Code);
Political conspiracy by agreement (Article 304 of the Italian Criminal Code);
Political conspiracy by association (Article 305 of the Italian Criminal Code);
Armed gang: training and participation (art.306 of the Italian Criminal Code);
Assistance to participants in conspiracy or armed gangs (Article 307 of the Italian Criminal Code);
Possession, hijacking and destruction of an airplane (Law n. 342/1976, art. 1);
Damage to ground installations (Law n. 342/1976, art. 2);
Sanctions (Law no. 422/1989, art. 3);
Active repentance (D.lgs n. 625/1979, art. 5);

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Tel. 0535-611336 Fax. 0535-611328

New York Convention of 9 December 1999 (art.2).

Female genital mutilation practices (Article 25 quater 1)

Practices of mutilation of female genital organs (Article 583 bis of the Italian Criminal Code).

Crimes against the individual (Article 25 quinquies)

Reduction or maintenance in slavery or servitude (Article 600 of the Italian Criminal Code);
Child prostitution (Article 600 bis of the Italian Criminal Code);
Child pornography (Article 600 ter of the Italian Criminal Code);
Possession of pornographic material (Article 600 quater of the Italian Criminal Code);
Virtual pornography (art. 600 quater 1 Italian Criminal Code);
Tourist initiatives aimed at the exploitation of child prostitution (Article 600 quinquies of the Italian Criminal Code);
Trafficking in persons (Article 601 of the Italian Criminal Code);
Purchase and sale of slaves (Article 602 of the Italian Criminal Code);
Illicit intermediation and exploitation of labor (Article 603 bis of the Italian Criminal Code);
Solicitation of minors (Article 609 undecies of the Italian Criminal Code).

Market abuse offenses (art.25 sexies)

Market manipulation (Article 185 of D.lgs No. 58 of 24 February 1998);
Abuse of privileged information (Article 184 of D.lgs No. 58 of 24 February 1998).

Crimes of manslaughter and serious or very serious negligent injuries, committed in violation of accident prevention regulations and the protection of hygiene and health at work (Article 25 septies)

Manslaughter (Article 589 of the Italian Criminal Code);
Negligent personal injury (Article 590 of the Italian Criminal Code).

Receiving, laundering and use of money, goods or benefits of illicit origin, as well as self-laundering (Article 25 octies)

Receiving (Article 648 of the Italian Criminal Code);
Money laundering (Article 648 bis of the Italian Criminal Code);
Use of money, goods or benefits of illicit origin (Article 648 ter of the Italian Criminal Code);

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Tel. 0535-611336 Fax. 0535-611328

Self-laundering (Article 648 ter. 1 Italian Criminal Code).

Crimes relating to infringement of copyright (Article 25 novies)

Making available to the public, in a system of telematic networks, through connections of any kind, of a protected intellectual work, or part of it (Article 171, Law 633/1941 paragraph 1 letter a) bis);
Crimes referred to in the previous point committed on the works of others not intended for publication if their honor or reputation is offended (Article 171, Law no. 633/1941 paragraph 3);
Illegal duplication, for profit, of computer programs; import, distribution, sale or possession for commercial or business purposes or leasing of programs contained in media not marked by the SIAE; provision of means to remove or circumvent the protection devices of computer programs (Article 171 bis of Law 633/1941, paragraph 1);
Reproduction, transfer to another medium, distribution, communication, presentation or demonstration in public of the contents of a database; extraction or reuse of the database; distribution, sale or rental of data banks (Article 171 bis of Law 633/1941 paragraph 2);
Unauthorized duplication, reproduction, transmission or dissemination in public by any procedure, in whole or in part, of intellectual works intended for the television or cinema circuit, for the sale or rental of records, tapes or similar supports or any other medium containing phonograms o videograms of similar musical, cinematographic or audiovisual works or sequences of moving images; literary, dramatic, scientific or didactic, musical or musical dramatic, multimedia works, even if inserted in collective or composite works or databases; unauthorized reproduction, duplication, transmission or dissemination, sale or trade, transfer for any reason or illegal import of more than fifty copies or specimens of works protected by copyright and related rights; entry into a system of telematic networks, through connections of any kind, of an intellectual work protected by copyright, or part of it (Article 171 ter of Law no. 633/1941);
Failure to notify the SIAE of the identification data of the supports not subject to marking or false declaration (Article 171 septies of Law 633/1941);
Fraudulent production, sale, import, promotion, installation, modification, use for public and private use of equipment or parts of equipment suitable for the decoding of conditional access audiovisual broadcasts carried out over the air, via satellite, via cable, in both analogue and digital form (Article 171 octies of Law 633/1941).

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

Inducement not to make statements or to make false statements to the judicial authority (Article 25 decies)

Inducement not to make statements or to make false statements to the judicial authority (Article 377 bis of the Italian Criminal Code), at national level.

Environmental offenses (Article 25 undecies)

Environmental pollution (Article 452 bis of the Italian Criminal Code);
Environmental disaster (Article 452 quater of the Italian Criminal Code);
Culpable crime against the environment (Article 452 quinquies of the Italian Criminal Code);
Traffic and abandonment of highly radioactive material (Article 452 sexies of the Italian Criminal Code);
Aggravating circumstances (Article 452 octies of the Italian Criminal Code);
Killing, destruction, capture, removal, possession of specimens of protected wild animal or plant species (Article 727 bis of the Italian Criminal Code);
Import, export, possession, use for profit, purchase, sale, display or possession for sale or for commercial purposes of protected species (Law n.150 / 1992, art. 1, art. 2, art. 3 bis and art. 6);
Industrial waste water discharges containing dangerous substances; discharges to the soil, subsoil and groundwater; discharge into sea waters by ships or aircraft (D.Lgs n.152 / 2006, art. 137);
Unauthorized waste management activities (D.Lgs n.152 / 2006, art. 256);
Pollution of the soil, subsoil, surface water or groundwater (D.lgs no. 152/2006, art. 257);
Illicit waste trafficking (D.Lgs 152/2006, art. 259);
Violation of the obligations of communication, keeping of compulsory registers and forms (D.Lgs n.152 / 2006, art. 258);
Organized activities for the illegal trafficking of waste (Article 452 quaterdecies of the Italian Criminal Code);
False indications on the nature, composition and chemical-physical characteristics of the waste in the preparation of a waste analysis certificate; insertion in the SISTRI of a false waste analysis certificate; omission or fraudulent alteration of the paper copy of the SISTRI form - waste handling area (D.Lgs n.152 / 2006, art. 260 bis);
Sanctions (D.Lgs no. 152/2006, art. 279);
Intentional pollution caused by ships (D.Lgs n.202 / 2007, art. 8);

Negligent pollution caused by ships (D.Lgs no.202 / 2007, art.9);
Termination and reduction of the use of harmful substances (Law no. 49/1993 art. 3).

Employment of illegally staying third-country nationals (Article 25 duodecies)

Provisions against illegal immigration (Article 12, paragraph 3, 3 bis, 3 ter and paragraph 5, D.lgs no. 286/1998);
Employment of citizens of third countries whose stay is irregular (Article 22, paragraph 12 bis, D.lgs no. 286/1998).

Racism and xenophobia (art.25 terdecies)

Propaganda and incitement to crime on grounds of racial, ethnic and religious discrimination (Article 604 bis of the Italian Criminal Code).

Fraud in sports competitions, abusive gambling or betting and gambling exercised by means of prohibited devices (Article 25 quaterdecies)

Fraud in sports competitions (Article 1, Law no. 401/1989);
Unauthorized exercise of gambling or betting activities (Article 4, Law no. 401/1989).

Tax offenses (Article 25 quinquiesdecies)

Fraudulent declaration through the use of invoices or other documents for non-existent operations (Article 2, paragraph 1, 2 bis, D.lgs n.74/2000);
Fraudulent declaration through other devices (Article 3 D.lgs n. 74/2000);
Issue of invoices or other documents for non-existent transactions (Article 8, paragraph 1, 2 bis D.lgs 74/2000);
Concealment or destruction of accounting documents (Article 10 D.lgs 74/2000);
Fraudulent subtraction from the payment of taxes (Article 11 D.lgs 74/2000);
Unfaithful declaration (Article 4 D.lgs 74/2000);
Omitted declaration (Article 5 D.lgs 74/2000);
Undue compensation (Article 10 quater D.lgs 74/2000).

Smuggling (Article 25 sexiesdecies)

Smuggling in the movement of goods across land borders and customs spaces (Article 282 of

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Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

Presidential Decree no. 73/1943);
Smuggling in the movement of goods in the border lakes (art. 283 DPR n. 73/1943);
Smuggling in the maritime movement of goods (Article 284 of Presidential Decree no. 73/1943);
Smuggling in the movement of goods by air (Article 285 of Presidential Decree no. 73/1943);
Smuggling in non-customs areas (Article 286 of Presidential Decree no. 73/1943);
Smuggling for improper use of imported goods with customs facilities (Article 287 of Presidential Decree no. 73/1943);
Smuggling in customs warehouses (Article 288 of Presidential Decree no. 73/1943);
Smuggling in cabotage and circulation (Article 289 of Presidential Decree no. 73/1943);
Smuggling in the export of goods eligible for restitution of rights (Article 290 of Presidential Decree no. 73/1943);
Contraband in the import or temporary export (art. 291 DPR n. 73/1943);
Smuggling of foreign manufactured tobaccos (art. 291 bis DPR n. 73/1943);
Aggravating circumstances of the crime of smuggling of foreign manufactured tobacco (Article 291 ter of Presidential Decree no. 73/1943);
Criminal association aimed at smuggling foreign manufactured tobacco (Article 291 quater of Presidential Decree no. 73/1943);
Other cases of smuggling (art. 292 DPR n. 73/1943);
Aggravating circumstances of smuggling (Article 295 of Presidential Decree no. 73/1943).

Liability of entities for administrative offenses resulting from a crime (Article 12, Law no. 9/2013) [They constitute a prerequisite for entities operating within the virgin olive oil supply chain]

Use, adulteration and counterfeiting of food substances (art.440 of the Italian criminal code);
Trade in counterfeit or adulterated food substances (Article 442 of the Italian Criminal Code):
Trade in harmful food substances (Article 444 of the Italian Criminal Code);
Counterfeiting, alteration or use of distinctive signs of intellectual property or industrial products (Article 473 of the Italian Criminal Code);
Introduction into the State and trade of products with false signs (Article 474 of the Italian Criminal Code);
Fraud in the exercise of commerce (art. 515 of the Italian criminal code);
Sale of non-genuine food substances as genuine (Article 516 of the Italian Criminal Code);
Sale of industrial products with misleading signs (Article 517 of the Italian Criminal Code);

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Tel. 0535-611336 Fax. 0535-611328

Counterfeiting of geographical indications denominations of origin of agri-food products (Article 517 quater of the Italian Criminal Code).

Transnational crimes (Law no. 146/2006)
[The following crimes are a prerequisite for the administrative liability of entities if committed transnationally]
Provisions against illegal immigration (Article 12, paragraphs 3, 3 bis, 3 ter and 5, of the consolidated act as per D.lgs.no. 286 of 25 July 1998);
Association for the purpose of illicit trafficking in narcotic or psychotropic substances (Article 74 of the consolidated text referred to in Presidential Decree no. 309 of 9 October 1990);
Criminal association for the purpose of smuggling foreign manufactured tobaccos (Article 291 quater of the consolidated act as per Presidential Decree 23 January 1973, no. 43);
Inducement not to make statements or to make false statements to the judicial authorities (Article 377 bis of the Italian Criminal Code);
Personal aiding and abetting (Article 378 of the Italian Criminal Code);
Criminal association (Article 416 of the Italian Criminal Code);
Mafia-type association (Article 416 bis of the Italian Criminal Code).

For the purposes of the Decree, the situations prior to the committing of the Offenses as well as the subsequent events of the entity are also relevant**.**

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

1.4. **CRIME ATTEMPTED**

The Decree provides for and regulates the cases in which the crime is committed only in the forms of an attempt. Art. 26 of the Decree establishes that "the pecuniary and disqualifying sanctions are reduced by one third to one half in relation to the commission, in the form of an attempt, of the crimes indicated in this chapter of decree 231/2001. The entity is not liable for the crimes attempted when it voluntarily prevents the carrying out of the action or the realization of the event**".**

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

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Tel. 0535-611336 Fax. 0535-611328

1.5. **LIABILITY AND MODIFICATION EVENTS**

The Decree governs the liability regime if the Company changes its structure after the commission of a crime (Articles 28, 29, 30, 31, 32 and 33 of the Decree).
In the event of transformation or merger, the company resulting from the change is responsible for the crimes committed by the original entity, with consequent application of the sanctions imposed.
In the event of partial demerger, the liability of the demerged entity for crimes committed prior to the demerger remains unaffected. However, the beneficiary entities of the split are solidly obliged, limited to the value of the assets transferred, to pay the fines owed by the split body for crimes prior to the split. Any disqualification sanctions imposed are applied to entities to which the branch of activity in which the offense was committed has remained or has been transferred, even in part.
In the event of the sale or transfer of the company in which the offense was committed, the transferee is solidly obliged with the transferor to pay the pecuniary sanction, without prejudice to the benefit of the prior enforcement of the transferor body and in any case within the limits of value of the company sold. In any case, the responsibility of the transferee is limited to the pecuniary sanctions resulting from the obligatory accounting books or relating to administrative offenses of which the aforementioned transferee was in any case aware.

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

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Tel. 0535-611336 Fax. 0535-611328

1.6. CRIMES COMMITTED ABROAD

Art. 4 of the decree in question expressly establishes that:

1. "In the cases and under the conditions provided for in articles 7, 8, 9 and 10 of the criminal code, the entities having their headquarters in the territory of the State are also liable in relation to crimes committed abroad, provided that the State of the place where the crime was committed.

2. In cases where the law provides that the guilty party is punished at the request of the Minister of Justice, proceedings are brought against the entity only if the request is also formulated against the latter ".

The assumptions on which this responsibility is based are:

- The offense must be committed abroad by a person functionally linked to the company;
- The company must have its head office in the territory of the Italian State;
- The company can respond only in the cases and under the conditions provided for by art. 7, 8, 9 and 10 of the criminal code and if the law provides that the guilty person - a natural person - is punished at the request of the Minister of Justice, proceedings are brought against the company only if the request is also made against the latter;
- If the cases and conditions provided for by the aforementioned articles of the criminal code exist, the company is liable as long as the State of the place where the offense was committed does not proceed against it.

From another point of view, namely that of crimes committed in Italy by bodies governed by foreign law, it is worth remembering that the most ancient jurisprudence of merit had ruled in the sense of the recognition of responsibility pursuant to Legislative Decree 231/2001 also against legal persons based abroad when the predicate offenses were committed in the territory of the State ([11]).

[11] See on this point, Court of Milan G.I.P., Ord. 04.27.2004 - Siemens Ordinance: in the well-known Siemens case, the Court of Milan had held that both legal persons and foreign natural persons must comply with Italian law when they carry out an activity in the territory of the State and therefore also the D.lgs. 231/2001, regardless of the existence in the country of origin of rules governing the same matter in a similar way. This orientation was subsequently confirmed by the same Court in 2007 [Trib. Milan G.U.P., Ord. 13.06.2007] but above all by the ruling of the Court of Lucca [Trib. Lucca, Sent. 07/31/2017 n. 222/2017] regarding the Viareggio disaster in 2017. On that occasion, the Court had to judge the responsibility of Trenitalia and Ferrovie dello Stato, but above all that of two foreign companies, suppliers of freight trains containing this gas and required to maintain them. The latter, accused of violation of the rules on safety at work pursuant to art. 25 septies of Legislative Decree 231/2001 were condemned for these facts, having considered the Court to apply the rules on the matter to foreign entities, regardless of the presence on the national territory of a secondary office or an establishment

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Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

Almost twenty years after the introduction of Legislative Decree 231/2001, for the first time the Court of Cassation with Sent. n. 11626/2020 expressed itself on the issue of criminal liability of foreign entities, confirming the orientation shared up to that moment by the judges of merit.
The Court, on a preliminary basis, in motivating the decision relies on art. 1 of the Legislative Decree. 231/2001, which does not provide for any distinction between foreign and Italian entities, but in particular on art. 8 of the decree, a rule that establishes the autonomy of the liability of entities, to underline that although this responsibility is autonomous, it still "derives" from a crime "of such a nature that jurisdiction should be appreciated with respect to the predicate crime, noting anything that the fault in the organization and therefore the preparation of unsuitable models occurred abroad ", this consistently with the provisions of Articles 36 and 38 of the decree.
In the opinion of the Supreme Court, even art. 4 Legislative Decree 231/2001, as previously illustrated, supports this conclusion.
In accordance with what was established by the judges of merit, the Supreme Court has in fact held that, as well as for foreign natural persons who commit a crime in the territory of the state, Italian law applies (articles 3 and 6 of the criminal code), the application to entities foreigners of a different discipline would create "a clear and unjustified inequality of treatment" between the foreign natural person and the foreign company.
It must therefore be considered that the entity is liable, like "anyone" for the effects of its "conduct" regardless of nationality or the place where its head office is located or the center where it carries out its activity in a stable manner, if the predicate offense is committed in Italy, and the other criteria for attributing responsibility provided for by the decree are integrated.
Even if you want to support the body's exemption from liability for a crime committed in Italy as the country of origin is subject to rules other than those provided for by Legislative Decree 231/2001, an undue alteration of free competition with respect to national bodies would take place, allowing foreign bodies "to operate on the Italian territory without having to incur the costs necessary for the preparation and implementation of suitable organizational models."
Having made these considerations, the Supreme Court, in accordance with the substantive jurisprudence, affirmed the principle of law according to which "the legal person is called to answer for the administrative offense deriving from a predicate offense for which jurisdiction exists nationality committed by its legal representatives or subjects subject to the direction or supervision of others, as the entity is subject to the obligation to observe Italian law and, in particular, criminal law, regardless of its nationality or the place where it has its registered office and regardless of the existence or not in

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

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Tel. 0535-611336 Fax. 0535-611328

the country of origin of rules that similarly govern the same matter also with regard to the preparation and effective implementation of organization and management models designed to prevent the commission of source offenses administrative responsibility of the entity itself".

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Tel. 0535-611336 Fax. 0535-611328

1.7. THE SANCTIONS

Pursuant to D.lgs n. 231/2001, the sanctions that can be imposed on the Company for administrative offenses depending on the crime are:

- The pecuniary sanction;
- The disqualification sanctions;
- Confiscation;
- The publication of the sentence.

The pecuniary sanction

The pecuniary sanction is indefectible and is applied with the quota system. The amount of a share, in a number of not less than one hundred or more than a thousand, ranges from a minimum of € 258.23 to a maximum of € 1,549.37.

In the calculation of the pecuniary sanction, the judge determines the number of shares taking into account the seriousness of the fact, the degree of responsibility of the Company as well as the activity carried out to eliminate or mitigate the consequences of the fact and to prevent the commission of further offenses. The value of the share is also fixed on the basis of the economic and financial conditions of the Company in order to ensure the effectiveness of the sanction.

Reduced payment is not allowed.

Forecast of hypotheses of reduction of the pecuniary sanction (Article 12 paragraph 1 D.lgs. n. 231/2001)

50% reduction

- If the perpetrator of the crime has committed the fact in the prevailing interest of himself or of third parties and the entity has not benefited from it or has obtained a minimal advantage from it;
- If the pecuniary damage caused is particularly minor.

33-55-66% reduction

- If, before the opening declaration of the first instance hearing:
- The entity has fully compensated the damage and eliminated the harmful or dangerous consequences of the crime or has in any case taken effective action in this sense;

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Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

– An organizational model suitable for preventing crimes of the type that occurred was adopted and made operational.

The disqualification sanctions

The disqualification sanctions are:

- The ban from exercising the business;
- The suspension or revocation of authorizations, licenses or concessions functional to the commission of the offense;
- The prohibition of contracting with the Public Administration, except to obtain the performance of a public service;
- Exclusion from concessions, loans, contributions or subsidies and the possible revocation of those already granted;
- The ban on advertising goods or services.

The disqualification sanctions are applied in relation to the crimes for which they are expressly provided for, when at least one of the following conditions is met:

- The Company made a significant profit from the offense and the offense was committed by persons in top positions or subject to the management of others if the commission of the offense was determined or facilitated by serious organizational deficiencies;
- In case of reiteration of the offenses (reiteration occurs when the Company, already definitively convicted at least once for offense dependent on a crime, commits another one in the five years following the final conviction).

If necessary, the disqualification sanctions can also be applied jointly.

The disqualification sanctions cannot be applied, pursuant to art. 17 D.lgs 231/2001, if before the opening declaration of the first instance hearing:

– The entity has fully compensated the damage and eliminated the harmful or dangerous consequences of the crime or has in any case taken effective action in this regard;
– The entity has eliminated the organizational deficiencies that led to the crime by adopting and implementing organizational models suitable for preventing crimes of the kind that occurred;

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

- The entity has made the profit made available for the purposes of confiscation.

Finally, the law 9 January 2019, n. 3, containing "Measures for combating crimes against the public administration and in the matter of transparency of political parties and movements" (the so-called Corrupt Sweep Law) introduced a specific discipline for the application of disqualification sanctions to certain crimes against the Public Administration , or extortion, corruption of one's own simple and aggravated by the significant profit obtained by the entity, corruption in judicial acts, undue inducement to give or promise benefits, bestowal or promise to the public official or to the public service officer of money or other benefit by of the briber, incitement to bribery.
In particular, the law has ordered a tightening of the sanctioning treatment, distinguishing two different edictal scissors according to the qualification of the offender: the disqualification sanctions may have a duration of between 4 and 7 years if the crime is committed by a senior person and between 2 and 4 years if the perpetrator is a subordinate person. The law instead provided for the application of disqualification sanctions to the basic extent referred to in art. 13, co. 2 of decree 231 (3 months - 2 years) if the entity, for the same crimes mentioned and before the first instance sentence, has taken steps to avoid further consequences of the crime and has collaborated with the judicial authority to ensure evidence of the offense, to identify those responsible and has implemented suitable organizational models to prevent new offenses and / to avoid the organizational shortcomings that caused them.

If the conditions exist for the application of a disqualification sanction that determines the interruption of the activity of the entity, the judge, instead of applying the sanction, orders the continuation of the activity of the entity by a commissioner (Article 15 D.lgs 231/2001) for a period equal to the duration of the disqualification penalty that would have been applied, when at least one of the following conditions is met:

- The body carries out a public service or a service of public necessity whose interruption can cause serious harm to the community;
- The interruption of the activity of the entity may cause, taking into account its size and the economic conditions of the territory in which it is located, significant repercussions on employment.

The judge determines the duties of the judicial commissioner.

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

The commissioner reports every three months to the execution judge and to the public prosecutor on the progress of the management and, once the assignment is completed, sends the judge a report on the activity carried out in which he reports on the management, also indicating the extent of the profit to be subjected to confiscation and the ways in which the organizational models were implemented.
The expenses relating to the activity carried out by the commissioner and his remuneration are borne by the institution
The profit resulting from the continuation of the business is confiscated.

The definitive ban from exercising the business can be ordered, pursuant to art. 16 D.lgs 231/2001, if the company has drawn a significant profit from the crime and has already been sentenced, at least three times in the last seven years, to a temporary ban from carrying on the business.
The judge can definitively apply to the company the sanction of the prohibition to contract with the Public Administration or the prohibition of advertising goods or services when it has already been sentenced to the same sanction at least three times in the last seven years.
If the company or one of its organizational units is permanently used for the sole or prevailing purpose of allowing or facilitating the commission of crimes in relation to which its responsibility is envisaged, a definitive ban from exercising the activity is always arranged

Anyone who, in carrying out the activity of the entity to which a sanction or an interdicting precautionary measure has been applied, infringes the obligations or prohibitions inherent to such sanctions or measures, is punished, pursuant to art. 23 D.lgs 231/2001, with imprisonment from six months to three years.
In this case, a pecuniary administrative sanction of two hundred and six hundred shares is applied to the entity in the interest or for the benefit of which the crime was committed, and the confiscation of the profit, pursuant to article 19.
If the entity has drawn a significant profit from the crime, disqualification sanctions are applied, even different from those previously imposed..

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

Confiscation

With regard to the Company, the confiscation of the price or profit of the crime is always ordered with the sentence, except for the part that can be returned to the injured party.
The rights acquired by third parties of good faith are reserved. When it is not possible to carry out the indicated confiscation, it may concern sums of money, goods or other benefits of a value equivalent to the price or profit of the crime

The publication of the sentence

The publication of the sentence can be ordered when a disqualification sanction is applied to the Company. The sentence is published only once, in excerpt or in full, in one or more newspapers indicated by the judge in the sentence, as well as by posting in the Municipality where the Company has its head office. The publication of the sentence is carried out by the Chancellery of the judge and at the expense of the Compan

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Tel. 0535-611336 Fax. 0535-611328

1.8. INTERDICTIVE PRECAUTION MEASURES

The Public Prosecutor may request the application, as a precautionary measure, of one of the disqualification sanctions (including the commissioner or the interdiction from the activity), or can order the preventive or conservative seizure.

The precautionary disqualification measure - which consists in the temporary application of a disqualification sanction - is ordered in the presence of two requisites: serious indications exist if one of the conditions provided for by art.13 of the Decree is found: the company has derived from the crime - committed by one of its employees or by a person in a senior position - a significant profit and the commission of the crime has been determined or facilitated by serious organizational deficiencies; in case of recurrence of the offenses); b) if there are well-founded and specific elements that make it possible to believe that there is a real danger that illicit acts of the same nature as the one for which one proceeds are committed.

The real precautionary measures take the form of preventive seizure and conservative seizure.

The preventive seizure is ordered in relation to the price or profit of the offense, where the crime is attributable to the company, not caring that there are serious indications of guilt against the company itself.

The conservation seizure is ordered in relation to movable or immovable property of the company as well as in relation to sums or things owed to it, if there is well-founded reason to believe that the guarantees for the payment of the pecuniary sanction, of the costs of the procedure are missing or dispersed. and any other sum due to the state treasury.

Also in this context, art. 23 D.lgs 231/2001, which provides for the crime of «Non-compliance with disqualification sanctions».

This offense is committed if, in carrying out the activity of the Entity to which an interdictive precautionary measure has been applied, the obligations or prohibitions inherent in such measures are violated.

In addition, if the Entity draws a significant profit from the commission of the aforementioned crime, the application of disqualification measures, even different, and additional, than those already imposed is envisaged.

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

1.9. ACTIONS EXEMPTING FROM ADMINISTRATIVE LIABILITY

Art. 6 of the Decree provides that, in the event that the offense has been committed by persons in top positions, the Company is not liable if it proves that:

- The management body has adopted and effectively implemented, before the commission of the fact, models of organization, management and control suitable for preventing crimes of the kind committed;
- The task of supervising the functioning and observance of the models, of ensuring their updating has been entrusted to a "body" with autonomous powers of initiative and control;
- The people have committed the crime by fraudulently evading the organization and management models;
- There was no omission or insufficient supervision by the Body;

Art. 6 paragraph 2 of the Decree also provides that the model must meet the following requirements:

- Identify the business risks, or the activities in the context of which the crimes may be committed;
- Exclude that any person operating within the Company can justify their conduct by citing ignorance of the corporate disciplines and avoid that, in the normal case, the crime may be caused by the error - also due to negligence or inexperience - in the evaluation of company directives;
- Introduce a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model;
- Identify methods for managing financial resources suitable for preventing the commission of such crimes;
- Provide a system of preventive controls that cannot be circumvented unless intentionally;
- Provide information obligations towards the Supervisory Body in charge of checking the functioning and compliance with the model.

Art. 6 paragraph 2 bis of the Decree - introduced with the law of 30 November 2017, n. 179 (Whistlebowing) - imposes that the model must provide:

- One or more channels that allow the subjects indicated in Article 5, paragraph 1, letters a) and b), to submit, in order to protect the integrity of the entity, detailed reports of illegal conduct, relevant pursuant to this decree and based on precise and concordant facts, or of violations of

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Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

the organization and management model of the entity, of which they have come aware of the functions performed; these channels guarantee the confidentiality of the identity of the whistleblower in the management of the report;

- At least one alternative reporting channel suitable for guaranteeing, with IT methods, the confidentiality of the identity of the whistleblower;
- The prohibition of retaliation or discriminatory acts, direct or indirect, against the whistleblower for reasons connected, directly or indirectly to the report,
- In the disciplinary system adopted pursuant to paragraph 2, letter e), sanctions against those who violate the protection measures of the whistleblower, as well as those who make reports with willful misconduct or gross negligence that turn out to be unfounded.

Art. 7 provides that the entity is liable if the commission of the offense by a subject subject to another's management was made possible by the failure to comply with management and supervision obligations; in any case, non-compliance with management or supervision obligations is excluded if the entity, prior to the commission of the offense, has adopted and effectively implemented an organization, management and control model suitable for preventing offenses of the type that occurred. The existence of organizational models therefore constitutes a prerequisite of defense for the entity in both cases.
The defensive potential of these instruments is associated with some requisites attributable to the same "ratio": the effectiveness and suitability of the models to prevent offenses, in relation to the extension of the delegated powers and the risk of committing crimes, for senior figures and, in relation to the nature and size of the organization, as well as the type of activity carried out, for subordinates.
These are substantially organizational definitions, aimed at identifying a correct profile of the models in relation to the functions, powers and competences concretely deployed within the organization of the entity, whose different formulation does nothing but recognize a different area of operations between directors and managers, on the one hand, and employees and collaborators, on the other, within the same sphere of interests.

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2. HISTORY AND PRESENTATION OF THE COMPANY

DIMAR is a company belonging to small / medium enterprises (PMI) and operating in the biomedical sector, specialized in the production and marketing of medical devices and highly innovative technologies for the treatment of acute respiratory failure (IRA) and non-invasive ventilation (NIV).
Founded in 2002, at the moment it counts 125 Italian hospitals among its customers, serving about 500 departments, as well as two multinational distributors who, in turn, serve hundreds of structures throughout Europe, for a total of a few thousand departments. The main users are the intensive care, pulmonology, first aid, emergency, medicine, hematology and infectious disease, cardiology and neonatology departments.
The management of DIMAR has more than 30 years of experience in managing companies operating in the ventilation sector, such as Dar, Mallinkrodt, Rusch, Teleflex, Starmed, Covidien and, since 1999, has been dealing in particular with the invasive treatment of acute respiratory failure, working for the creation of innovative Non Invasive Ventilation systems.
The company follows every phase of the projects, from conception to implementation. Distribution takes place through the DIMAR sales office, in charge of stipulating contracts with multinational distributors. DIMAR acquires orders above all by directly participating in public and private tenders. The company's main customers are therefore of two types: local health companies (for the Italian market) and international distributors, for example the Covidien company (for the international market).
DIMAR has always believed in investing in Research and Development as a winning strategy to stand out from the competition and, for this reason, has decided to specialize in devices for Non-Invasive Ventilation, offering the solution of the future both in the hospital and at home.
In fact, these products drastically reduce the risk of infections and can be used in various environments.
Maurizio Borsari, sole owner of DIMAR, in 1991 designed the first version of the helmet as an interface suitable for use in a hyperbaric chamber. In 1999 he founded Starmed, the world's first manufacturer of helmets for Non-Invasive Ventilation, later acquired by Intersurgical. In 2002, Mr. Borsari founded DIMAR, with the aim of developing a global philosophy on NIV, supported by innovative technologies.
During the COVID emergency, the Company was at the forefront for the supply of helmets, masks, devices and equipment for the treatment of respiratory failure, contributing to the reduction of hospitalization in resuscitation of the most critically ill patients.

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Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

In DIMAR, all research and development, production and marketing of products is focused on customer satisfaction.

The certifications
omitted

The events of Dimar S.r.l.
omitted

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3. PURPOSE OF THE MODEL

Dimar S.r.l., in order to ensure conditions of correctness and transparency in the conduct of business and company activities, has deemed it necessary to adopt the model in line with the provisions D.lgs no. 231 of 2001.

Model:

- Provides information on the contents of the Decree which introduced administrative liability of companies and entities into our legal system for crimes committed, in their interest or to their advantage, by their representatives or employees;
- Outlines an organization, management and control system aimed at informing about the contents of the Decree, directing company activities in line with the Model and supervising the functioning and observance of the model itself.

In particular, the purpose of the Model is the construction of a structured and organic system of procedures as well as control activities, to be carried out also in a preventive manner (ex ante control), aimed at preventing the commission of crimes and offenses.

In particular, by identifying the Areas at Risk ("mark sensitive areas") and their subsequent proceduralization, the Model aims to:

- Establish, in all those who work in the name and on behalf of Dimar S.r.l., especially in activities related to the Areas at Risk, the awareness of being able to incur, in the event of violation of the provisions contained therein, in an offense subject to sanctions, on the criminal and administrative, not only towards oneself but also towards Dimar S.r.l .;
- Reiterate that these forms of illicit behavior are strongly condemned by Dimar S.r.l. in that (even if Dimar S.r.l. were apparently in a position to take advantage of it) they are in any case contrary not only to the provisions of the law, but also to the ethical and social principles which it intends to adhere to in carrying out its corporate mission;
- Allow Dimar S.r.l. thanks to a monitoring action on the Areas at Risk, to intervene promptly to prevent or counter the commission of crimes and offenses.

The rules contained in the Model, as well as those contained in the Code of Ethics, will apply to the following subjects:

- The sole administrator;
- The corporate control bodies (OdV);
- Those responsible;
- Employees with permanent or fixed-term employment contracts;

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Tel. 0535-611336 Fax. 0535-611328

- External collaborators and consultants;
- The other subjects (e.g. suppliers and commercial partners) with whom the company entertains contractual relationships for the achievement of company objectives, which involve performance of work, even temporary, or carrying out activities in the name and on behalf of the company, such to establish a relationship of trust with the latter.

Furthermore, compliance with the rules and provisions contained in the Model, as well as in the Code of Ethics, is an integral and essential part of the contractual obligations arising from employment relationships, for employees and contractual regulations, for non-subordinate collaborators.

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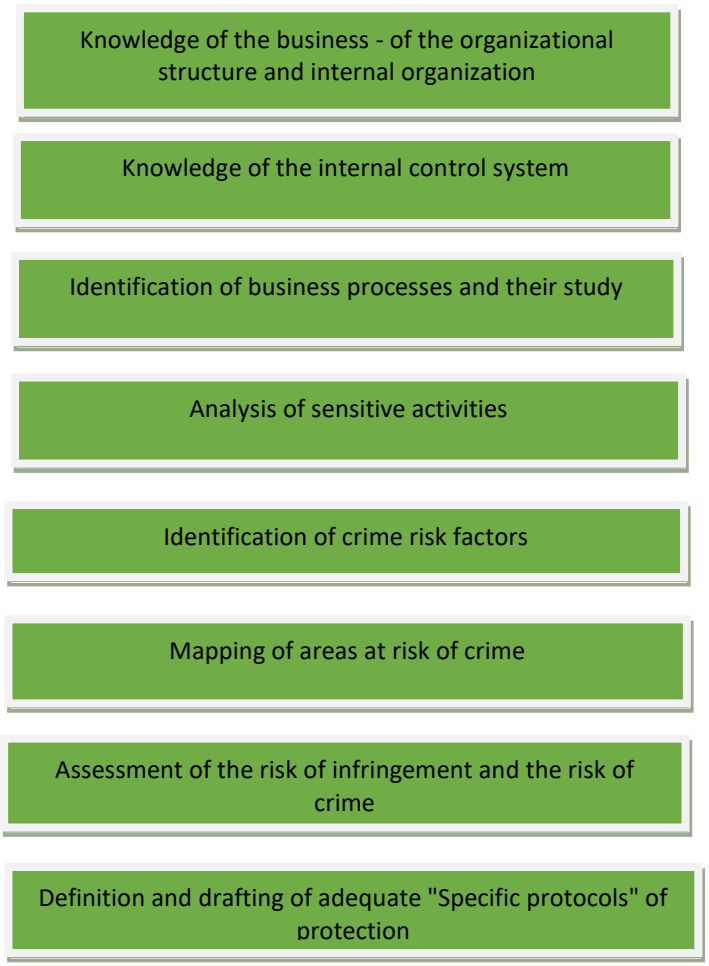
4. CONSTRUCTION OF THE MODEL: METHODOLOGICAL ELEMENTS

In accordance with the provisions of the Confindustria Guidelines of 7 March 2002 (most recently updated to June 2021) and the CNDCEC Guidelines of December 2018, the construction of an organizational model that can be considered suitable represents a complex procedure, which it requires various activities, which must be carried out taking into account the aforementioned objectives and the principles set out below. While it is not possible to separate these activities and order them chronologically in a clear and well-defined manner, the following highlights the main phases and activities that are considered to be an essential part for the development of a suitable Model.
The practical implementation of the Model necessarily involves the following phases:



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The Model must be built according to a scheme that incorporates the Risk Assessment and Risk Management processes normally implemented in companies and must be well structured, with a minimum mandatory content.
This approach must of course be preceded by a careful analysis of the procedures to verify their updating and effective application.
The methodological approach adopted in order to draft it must include the following stages:

As-is analysis

For the purposes of implementing the Organizational Model pursuant to D.lgs 231/2001, it is essential to carry out a preliminary check-up activity that allows to reach a sufficient degree of general knowledge of the Entity, in order to identify the aspects that will be the subject of in-depth analysis and specific examination in the subsequent phases. In particular, the analysis in question, aimed at acquiring the necessary documentation, as well as an initial identification of sensitive activities and risk factors, should concern the following elements:

- Representative and descriptive documentation of the organizational structure, corporate governance, dimensional data, type of activity carried out and business areas;
- In the case of Corporate Groups, information specifying the role of the Company within the Group and the relationships of the same Company with other legal entities, especially for distribution processes or for outsourced activities. In particular, the presence of contracts that regulate intra-group relations and the responsibilities of each corporate structure must be verified;
- Codes of ethics and conduct, self-regulatory rules, "compliance program" which constitute the codification of the values and rules of the Body.

Risk assessment

The mapping of risks in company processes allows to identify, in particular detail, the behaviors most at risk from which, in the case of an offense committed in the interest or to the advantage of the entity, the administrative liability dealt with D.lgs 231 / 2001.
The process, which appears to be preparatory to the construction of the Model, also directs continuous actions to improve and strengthen the preventive measures for the commission of offenses within the scope of "D.lgs 231/2001 ", as it requires constant follow-up and updating.

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In order to provide general indications relating to the purposes and phases of the "Risk Assessment 231/2001" process, it is necessary to identify, through documentary analyzes and meetings with the managers of the structures:

- Areas at risk of potential commission of crimes ("sensitive macro activities").
  By "risk" we mean any variable or factor that within the company, alone or in correlation with other variables, can negatively affect the achievement of the objectives indicated by decree 231 (in particular in Article 6, paragraph 1, letter a); therefore, depending on the type of crime, the areas of activity at risk may be more or less extensive. For example, in relation to the risk of manslaughter or serious or very serious negligent injury committed in violation of the rules on health and safety in the workplace, the analysis will probably extend to all company areas and activities;
- The types of crime that are abstractly applicable and the methods of commission relating to the specific activity;
- Organizational functions / company roles involved in the process;
- Existing controls;
- Any areas for improvement;
- Suggestions for overcoming the identified areas for improvement (“specific prevention protocols”).

Particularly precise must be the description, also referring to existing procedures, of the specific control points, as they allow to provide a sufficient preventive control of "behaviors at risk of crime" which have been considerably extended in recent years.

In a nutshell, the purpose of this activity is to ascertain the presence and functioning of appropriate safeguards that can ensure compliance of the activity carried out with current legislation on the administrative liability of entities. In particular, it is advisable to check, by way of example, the presence of:

- Formal rules that define the roles and responsibilities relating to the processes analyzed as well as appropriate methods of traceability and reconstruction of decision-making processes;
- Principles of conduct and control actions on the activities carried out in order to prevent risky behaviors in the 231/2001 area;
- Company policies for the management and prevention of conflicts of interest;
- Control procedures at each operational level;
- Preparation of information systems for the interception of anomalies;

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- Recording of every management event with an adequate degree of detail;
- Formalized procedures for the management of financial resources;
- Specific formalized powers;
- Formalized procedures for drafting contracts;
- Any past events in which cases of crimes or critical events have already occurred.

The risk can be analyzed on the basis of two fundamental components, which allow it to be assessed and guide the risk mitigation activities to be implemented:

- The probability that the offense can actually occur,
- The consequences and impact of the event ([12]),

from the connection of which the exposure to risk emerges, represented by the interrelation between the probability that the risk materializes and its potential impact on the Entity.

Identification of the acceptable risk threshold and gap analysis

The assessment of the adequacy of the existing internal control system must be examined in relation to the desirable and considered optimal level of effectiveness and efficiency of control protocols and standards. The assessment in question (gap analysis) and the consequent activities are therefore expressed in the adaptation of the existing control mechanisms to the prevention of the identified risk cases.

In defining or improving the procedures, it is appropriate to refer to the concept of risk appetite, which will be established in relation to the probability of commission of the crime and the potential costs that would ensue: for the purposes of assessing the "acceptable risk", for the crimes assumed for which has been assessed that there are no activities at risk or that the same is very limited, it is possible not to carry out corrective actions or to implement them with subordinate priority with respect to the activities carried out for the activities and processes most at risk.

With regard to the intensity and pervasiveness of controls, in order to avoid burdening the operational activities of the entity through the establishment of excessively rigid procedures that would have the effect of slowing down their regular performance, it is necessary to use the general reference principle, which can also be invoked in criminal law, of the concrete collectability of behavior, summarized by the Latin brocardo “ad impossibilia nemo tenetur”.

[12] In the field of 231, to define the impact associated with the commission of a crime, the main factors to be taken into consideration certainly include the sanctions that may be imposed on the body, both of a monetary and disqualifying nature.

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The determination of the risk tolerance threshold, therefore, is configured as a fundamental operation for the purposes of implementing the Model and the risk response actions to be implemented: only if the verified risk level is considered higher than acceptable, it will be necessary to intervene through risk reduction / risk mitigation operations, creating specific protocols and prevention mechanisms

Summary "as is" analysis e "risk approach"

	PHASE	INSTRUMENT	DESCRIPTION
1	Corporate *Check up*	General and in-depth knowledge of the company and acquisition of related documentation	Permanent dossier Tax Dossier Governance dossier Check list Dossier Operating units
2	SCI evaluation	Analysis of the existing internal control system	Operating units
3	Identification of activities and processes	Analysis of the procedures in detail "As is analysis"	Determination Risk of infringement
4	Identification of risk factors	Identification of strengths and weaknesses to be monitored "Risk Assessment"	Determination of the risk of infringement Compliance checks on the procedures detected (to be shared with the risk matrix)
5	Mapping of sensitive areas and crime risk processes	Determination of possible and probable offenses "Risk Assessment"	Risks Matrix "Risk Assessment" Governance Dossier
6	Crime risk assessment and its management	Analysis and mapping of the risk of committing one of the predicate offenses and management of the same "Risk Management"	Final risk classification and management of the same "Risk management" Governance dossier

Returning to what has already been mentioned previously, a key concept in the construction of a preventive control system is that of acceptable risk.
In the design of control systems to protect business risks, defining the acceptable risk is a relatively simple operation, at least from a conceptual point of view. The risk is considered acceptable when the additional controls "cost" more than the resource to be protected (for example: common cars are equipped with an alarm and not even an armed security guard).

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Tel. 0535-611336 Fax. 0535-611328

However, in the case of decree 231 of 2001, the economic logic of costs cannot be a reference that can be used exclusively. It is therefore important that for the purposes of applying the rules of the decree an effective threshold is defined that allows for a limit to be placed on the quantity / quality of the prevention measures to be introduced to avoid the commission of the offenses considered. In the absence of a previous determination of the acceptable risk, the quantity / quality of preventive controls that can be instituted is, in fact, virtually infinite, with the foreseeable consequences in terms of company operations.
Moreover, the general principle, which can also be invoked in criminal law, of the concrete enforceability of the conduct represents an ineliminable reference criterion even if, often, it appears difficult to concretely identify the limit.

With regard to the preventive control system to be built in relation to the risk of committing the types of offenses contemplated by decree 231, the conceptual threshold of acceptability, in cases of willful crimes, is represented by a: prevention system that cannot be circumvented if not fraudulently. In light of 231, that is, also on the basis of the wording of the rule ([13]), in relation to the safeguards and controls to be established to deal with the risk of committing the types of offenses envisaged, the conceptual threshold of acceptability is represented by a prevention system such that it can only be evaded fraudulently ([14]).

The conceptual threshold of acceptability, for the exemption effects of decree 231, must be modulated differently in relation to the crimes of manslaughter and negligent personal injury committed in violation of the rules on health and safety in the workplace, as well as environmental crimes punishable by negligence.

[13] The Decree, among the conditions exempt from liability of the Entity, mentions the case in which "the persons have committed the crime by fraudulently evading the organization and management models" (art. 6, par. 1, lett. C).
[14] Jurisprudence has also expressed itself on this point, sometimes in a way that is not entirely clear. For example, the Supreme Court (Criminal Section V, sentence no. 4677 of 2014) after having established that "the use of the adverb 'fraudulently' clearly indicates, not a complex interweaving of tricks and deceptions to the detriment of the model organizational and managerial, but the violation of duties by the corporate bodies and - therefore - an abuse of powers ", he then specified that" the fraud cannot even consist in the mere violation of the provisions contained in the model, having to be determined by a circumvention of the 'security measures' capable of forcing their effectiveness ".

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The fraudulent avoidance of organizational models, in fact, appears incompatible with the subjective element of culpable crimes, in which the will of the event damaging the physical integrity of the workers or the environment is lacking.
In these cases, the acceptable risk threshold is represented by the implementation of a conduct in violation of the organizational model of prevention (and, in the case of crimes relating to health and safety, of the underlying mandatory obligations prescribed by the prevention regulations), despite the strict observance of the supervisory obligations envisaged by decree 231 by the Supervisory Body.
According to the Guidelines, the same crimes can also be committed once the model has been implemented. However, in this case, since these are intentional crimes, the agent must have wanted both the conduct and the event (where the latter is a constitutive element of the crime). In this hypothesis, the model and the relative measures must be such that the agent must not only "want" the crime event (for example, bribe a public official) but will be able to implement his criminal purpose only by fraudulently circumventing the instructions of the entity.
In the hypothesis, however, of culpable crimes, only the conduct must be desired, not even the event.

The methodology for creating a risk management system that will be set out below has a general value.

The procedure described, in fact, can be applied to various types of risk: legal (compliance with the law), operational, financial reporting, etc.
This feature allows the same approach to be used even if the principles of decree 231 are extended to other areas.

Integrated risk management system

It is now well known that the risk of compliance, i.e. non-compliance with the rules, entails for companies the risk of incurring judicial or administrative sanctions, significant financial losses or reputational damage as a result of violations of mandatory rules or self-regulation, many of the which fall within the category of offenses referred to D.lgs 231/2001.
Having said this, the management of the numerous compliance obligations, according to a traditional approach, can be characterized by a plurality of processes, potentially inconsistent information, potentially non-optimized controls, with consequent redundancy in activities.
An integrated approach should therefore include common procedures that guarantee efficiency and streamlining and that do not generate overlapping of roles (or lack of safeguards), duplication of checks

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Tel. 0535-611336 Fax. 0535-611328

and corrective actions, in broader terms, of compliance with the abundant reference legislation. , where these roles respectively affect and insist on the same processes.

Control systems for tax compliance purposes

From the perspective of the integrated approach just described, for the purposes of adapting to tax crimes, pursuant to art. 25 quinquiesdecies of the legislative decree n. 231/2001, it would be desirable to leverage what has already been implemented by companies for the purposes of: a) mitigating the tax risk, deriving from the adaptation to the provisions of the relevant legislation (so-called "tax compliance"); b) adaptation to other regulations.

In this sense, the so-called Tax Control Framework (TCF), which represents a further system that allows companies to assess and mitigate the tax risk as a whole (by enhancing all the risk management models present) and therefore to strengthen the related supervision.

This is a structured risk management and control model that introduces a system of preventive self-assessment of tax risk and privileged dialogue with the Revenue Agency, aimed at supervising all corporate processes and transactions of a tax nature, in the convergent interest of the tax administration and the taxpayer.

Therefore, the companies that have adopted the TCF have in fact already implemented a "tax risk detection, measurement, management and control system", understood as the "risk of operating in violation of tax regulations or in contrast with the principles or with the purposes of the tax system ".

It is therefore a system that can constitute the platform for orienting organizational models towards an effective containment of the risk of commission of recently introduced crimes (Article 25 quinquiesdecies, D.lgs 231/2001).

In fact, the positive opinion expressed on the TCF by the Revenue Agency for admission to the collaborative compliance procedure could represent a useful element of evaluation, without prejudice to the independent assessment by the judicial authority, also in light of the
systems diversity described.

Finally, it is noted that there is currently a subject of subjective limitation of the scope of application of the TCF system to taxpayers who are among those who in terms of size can adhere to the collaborative compliance regime

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Risk management of occupational diseases and accidents

The existing preventive legislation on health and safety at work (Article 2087 of the Italian Civil Code, D.lgs No. 81 of 2008 and subsequent amendments) dictates mandatory principles and mandatory organizational requirements for the purposes of risk management. In this case, when the company decides to adopt an organization and management model, it must ensure the presence of a company system for the fulfillment of the provisions of decree 81 of 2008. In this way, the body will have a system of prevention and management of risks in terms of health and safety in the workplace complying with the requirements imposed by decree 81 (in order to minimize the risks of occupational diseases and accidents) and by decree 231 (to reduce the risk to an "acceptable" level conduct deviating from the rules set by the organizational model).
Such a solution can allow a more effective risk prevention activity, with significant advantages in terms of rationalization and sustainability of the prevention systems.

Of course, for those organizations that have already activated internal self-assessment processes, including certified ones, it is a question of focusing their application, if this is not the case, on all types of risk and with all the methods contemplated D.lgs no. 231 of 2001.

Risk management operating procedures

In this regard, it should be remembered that risk management is a maieutic process that companies must activate internally in the manner deemed most appropriate, obviously in compliance with the obligations established by the law. The models that will then be prepared and implemented at company level will be the result of the documented methodological application, by each individual body, of the indications provided here, according to its internal operating context (organizational structure, territorial structure, dimensions, etc.) and external (economic sector, geographical area), as well as the individual crimes hypothetically connected to the specific activities of the entity considered at risk.
With regard to the operational methods of risk management, especially with reference to which corporate subjects / functions may be specifically appointed to do so, the possible methods are essentially two:

- Evaluation by a company body that carries out this activity with the collaboration of the line management;
- Self-assessment by the operational management with the support of a methodological tutor / facilitator.

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Tel. 0535-611336 Fax. 0535-611328

According to the logic outlined above, the operational steps that the Company will have to take to activate a risk management system consistent with the requirements imposed D.lgs no. 231 of 2001.
In describing this logical process, emphasis is placed on the relevant results of the self-assessment activities implemented for the purposes of implementing the system.

Inventory of company areas of activity

The performance of this phase can take place according to different approaches, among others, by activity, by function, by process.
In particular, it involves carrying out an exhaustive periodic review of the corporate reality, with the aim of identifying the areas that are affected by potential crime cases.
In particular, it will be necessary to identify the types of offenses relevant to the entity and at the same time the areas that, due to the nature and characteristics of the activities actually carried out, are affected by any crime cases.
Particular attention must be paid to the "history" of the entity, or to any prejudicial events that may have affected the company and the responses identified for overcoming the weaknesses of the internal control system that have favored such events.
With regard to the crimes of homicide and serious or very serious negligent injury committed in violation of the rules for the protection of health and safety at work, it is not possible to exclude a priori any area of activity, since this series of crimes can in fact involve all the components business.

As part of this process / function review procedure at risk, it is appropriate to identify the subjects subjected to the monitoring activity which, with reference to malicious crimes, in certain particular and exceptional circumstances, could also include those who are linked to the company from mere parasubordination relationships, such as agents, or from other collaborative relationships, such as commercial partners, as well as the employees and collaborators of the latter.
From this point of view, for the culpable crimes of homicide and personal injury committed in violation of the rules for the protection of health and safety at work, subjects subjected to monitoring are all workers to whom the same legislation is addressed.

In this regard, it is necessary to reiterate the absolute importance that in every risk assessment process there is timely consideration of the hypotheses of participation in the crime.

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Tel. 0535-611336 Fax. 0535-611328

Furthermore, considering that - as already mentioned - by risk we mean any variable that directly or indirectly could have a negative impact on the objectives set by decree 231, as part of the complex risk assessment process, it is necessary to consider the systemic interdependence existing between the various risky events: each of them, that is, can in turn become a cause and generate the so-called cascade. "Domino effect".

In the same context, it is also advisable to carry out due diligence exercises every time in which, during the risk assessment, "indicators of suspicion" have been detected (for example, conducting negotiations in areas with a high rate of corruption, particularly complex, presence of new personnel unknown to the entity) relating to a particular commercial operation.

Finally, it should be emphasized that each company / sector has its own specific areas of risk that can only be identified through a precise internal analysis.
A position of obvious importance for the purposes of the application of Legislative Decree no. 231 of 2001, however, cover the processes of the financial area. The rule, probably for this reason, highlights them with a separate treatment (Article 6 paragraph 2 letter c), even if an accurate evaluation analysis of the "at risk" business areas should still bring out the financial one as one of certain relevance.

Potential risk analysis

The analysis of potential risks must have regard to the possible methods of implementing the crimes in the various company areas (identified according to the process referred to in the previous point). The analysis, preparatory to a correct design of preventive measures, must lead to an exhaustive representation of how the types of crime can be implemented with respect to the internal and external operational context in which the company operates.
In this regard, it is useful to take into account both the history of the entity, that is, its past events, and the characteristics of the other parties operating in the same sector and, in particular, of any offenses committed by these in the same branch of activity.
In particular, the analysis of the possible methods of implementation of the crimes of homicide and serious or very serious negligent injury committed in violation of the obligations to protect health and safety at work, corresponds to the assessment of occupational risks carried out according to the criteria

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Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

provided for by art. 28 of Legislative Decree no. 81 of 2008 ([15]).

Evaluation / construction / adaptation of the preventive control system

The activities described above are completed with an assessment of the existing preventive control system and its adaptation when this proves necessary, or with its construction when the institution does not have it.

The preventive control system must be such as to ensure that the risks of committing crimes, according to the methods identified and documented in the previous phase, are reduced to an "acceptable level", according to the definition set out in the introduction. In essence, it is a question of designing those that D.lgs n. 231 of 2001 defines "specific protocols aimed at planning the formation and implementation of the entity's decisions in relation to the crimes to be prevented".

The components of an internal (preventive) control system, for which consolidated methodological references exist, are manifold. However, it should be emphasized that the components that will be indicated must be integrated into an organic system, in which not all of them must necessarily coexist and where the possible weakness of a component can be counterbalanced by the strengthening of one or more of the other components in a compensatory key.

However, it should be reiterated that, for all entities, the preventive control system must be such that the same:

- In the case of willful crimes, it cannot be circumvented except fraudulently;
-

[15] It is therefore necessary to prepare a risk assessment document containing:
- An assessment of all the risks for the health and safety of workers existing in the company context;
- The prevention and protection measures adopted in the light of this assessment;
- The program of measures suitable for improving safety levels over time and identifying the procedures for implementing the measures and, among other things, the roles of the company organization that will have to implement them;
- Indication of the subjects who collaborated in the risk assessment (head of the prevention and protection service, worker safety representative, competent doctor);
- The identification of the specific risks of certain tasks, which require adequate training and specific professional skills.

The risk assessment document must be revised immediately when:
- Changes affecting the safety or health of workers are made to the production process or work organization;
- Innovations are introduced, especially in the field of technology;
- Significant injuries occur;
- The results of the health surveillance highlight the need.

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

- In the case of culpable crimes, as such incompatible with fraudulent intentionality, it is in any case violated, despite the timely compliance with the supervisory obligations by the appropriate supervisory body.

In particular, the following levels of supervision are outlined:

- A 1st level of control, which defines and manages the so-called line controls, inherent in the operating processes, and the related risks. It is generally carried out by the internal resources of the structure, both in self-control by the operator, and by the person in charge / manager but may involve, for specialized aspects (for example for instrumental checks), the use of other resources internal or external to the company. It is also good that the verification of organizational and procedural measures relating to health and safety is carried out by the subjects already defined in the assignment of responsibilities (generally these are managers and supervisors). Among these, the Prevention and Protection Service is of particular importance, which is called upon to elaborate, as far as it is concerned, the control systems of the measures adopted;
- A 2nd level of control, carried out by company technical structures competent on the subject and independent from those of the 1st level, as well as from the work sector subject to verification. This monitoring oversees the management and control process of the risks associated with the operation of the system, ensuring consistency with the company objectives;
- For more structured and medium-large organizations, a 3rd level of control, carried out by Internal Audit, which provides assurance, i.e. independent assessments on the design and operation of the overall Internal Control System, accompanied by improvement plans defined in agreement with the Management.

According to the information provided above, they are listed below, with distinct reference to the willful and negligent crimes provided for D.lgs no. 231 of 2001, which are generally considered the components (protocols) of a preventive control system, which must be implemented at the company level to ensure the effectiveness of the model.

A. Preventive control systems for malicious crimes

The most relevant components of the control system, according to the Guidelines proposed by Confindustria, are:

- ***Code of ethics or conduct with reference to the offenses considered.***

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

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DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

The adoption of ethical principles, or the identification of the primary corporate values which the company intends to comply with, is the expression of a specific corporate choice and constitutes the basis on which to establish the preventive control system.

- **Organizational system sufficiently updated, formalized and clear**, especially as regards the attribution of responsibility, hierarchical dependency lines and the description of tasks, with specific provision of control principles.
- **Manual and computerized procedures (information systems)** such as to regulate the performance of activities by providing the appropriate control points (balancing; detailed information on particular subjects such as agents, consultants, intermediaries).
  In this context, the control tool represented by the separation of tasks between those who carry out crucial phases (activities) of a process at risk has particular preventive effectiveness.
  Particular attention must be paid to financial flows that do not fall within the typical business processes, especially if they are areas not adequately proceduralized and with impromptu and discretionary characteristics. In any case, it is necessary that the principles of transparency, verifiability, inherence to the business activity are always safeguarded.
  It will be appropriate to evaluate the separation of duties within each process at risk over time, verifying that company procedures and / or operating practices are periodically updated and constantly take into account the changes or innovations that have occurred in company processes and in the organizational system.
- **Authorization and signature powers** assigned in accordance with the defined organizational and managerial responsibilities.
  Certain functions can be delegated to a person other than the one originally holder; for this purpose, a precise indication of the approval thresholds for the expenses made by the delegate may prove useful.
  It is also important to provide for a coherent and integrated system that includes all corporate proxies or powers of attorney (including those relating to accident prevention and environmental matters) that are periodically updated in the light of both regulatory changes and any changes in the corporate organizational system. It would then be advisable to guarantee the documentability of the system of proxies, in order to facilitate its possible subsequent reconstruction.

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

- **Communication to personnel and their training.**

With reference to communication, it must obviously concern the Code of Ethics, but also other tools such as authorization powers, hierarchical dependency lines, procedures, information flows and everything that contributes to transparency in daily operations. Communication must be: capillary, effective, authoritative (ie issued from an adequate level), clear and detailed, periodically repeated. In addition, it is necessary to allow access and consultation of the documentation constituting the Model also through the company intranet.

Alongside communication, an adequate training program must be developed, modulated according to the levels of the recipients. It must illustrate the reasons of expediency - as well as legal ones - that inspire the rules and their concrete scope. In this regard, it is appropriate to provide for the content of the training courses, their frequency, the compulsory participation in the courses, the frequency and quality checks on the content of the programs, the systematic updating of the contents of the training events due to the updating of the Model. It is important that the training activity on decree 231 and on the contents of the organizational models adopted by each body is promoted and supervised by the Supervisory Body of the company, which, depending on the individual situation, may make use of the operational support of the competent corporate functions or external consultants. Furthermore, the model should provide for the methods of training delivery (classroom sessions, e-learning).

- **Integrated control systems.** They must consider all operational risks, in particular relating to the potential commission of predicate offenses, in order to provide timely reporting of the existence and occurrence of general and / or particular critical situations. It is necessary to define suitable indicators for the individual types of risk detected (for example brokerage agreements that provide for off-shore payments) and the risk-assessment processes internal to the individual company functions.

B. Preventive control systems for culpable crimes relating to the protection of health and safety at work and the environment

Without prejudice to what has already been specified in relation to the types of willful crime, in this context, the most relevant components of the control system are:

– **Code of ethics** with reference to the crimes considered; It is an expression of the company policy for health and safety at work or for respect for the environment and indicates the vision, essential values and beliefs of the company in this area. It therefore serves to define the direction, the principles of action and the objectives to aim for in the matter.

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

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DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

- **Organizational structure**. With reference to crimes relating to the safety and health of workers, an organizational structure is required with tasks and responsibilities formally defined in accordance with the organizational and functional scheme of the company. An articulation of functions must be provided to ensure adequate technical skills and the necessary powers to assess, manage and control the risk to the health and safety of workers (Article 30, paragraph 3, D.lgs no. 81/2008). The degree of articulation of the functions will adapt to the nature and size of the company and the characteristics of the activity carried out.
  Particular attention should also be paid to specific figures operating in this area (RSPP - Head of the Prevention and Protection Service, ASPP - Prevention and Protection Service Workers, MC - Competent Doctor, where applicable and, if present, RLS - Workers' Representative for Security, first aid officers, emergency officer in case of fire).
  This approach essentially implies that:
  - o The duties of the company management, managers, supervisors, workers, the RSPP, the competent doctor and all the other subjects present in the company and provided for by decree 81 of 2008 in relation to the safety activities of their respective competence are explained , as well as the related responsibilities;
  - o In particular, the duties of the Head of the Prevention and Protection Service and of any employees of the same service, of the Workers' Safety Representative, of the emergency management staff and of the competent doctor are documented.

  In order to prevent environmental offenses, the organization of the company must instead contemplate specific operating procedures to effectively carry out the management of environmental risks that may contribute to the commission of the offenses referred to in article 25 undecies of decree 231. Among the numerous initiatives and measures to be promoted, it would therefore be necessary:
  - Proceduralize and monitor the environmental risk assessment activity according to the regulatory framework and the naturalistic-environmental context on which the company insists;
  - Formalize appropriate organizational provisions in order to identify those responsible for compliance with environmental legislation and the operational managers for the management of environmental issues, in the light of the above risk assessment;
  - Proceduralize and monitor the activities of planning and finalizing costs in the environmental field, qualification, evaluation and monitoring of suppliers (e.g. the

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

laboratories in charge of the characterization and classification of waste, the execution of sampling, analysis and environmental monitoring, rather that of transporters, disposers, intermediaries in charge of waste management);

- Ensure the updating of the model to the legislation on environmental crimes, which is complex and constantly evolving.

- **Education and training.** The performance of tasks that can affect health and safety in the workplace requires adequate competence, to be verified and nurtured through the provision of training and training aimed at ensuring that all personnel, at all levels, are aware of the importance of compliance of their actions. with respect to the organizational model and the possible consequences due to behaviors that deviate from the rules dictated by the model.
  The company should organize training and training, according to the needs detected periodically, taking into account the peculiarities of the different risk areas and the professionalism of the staff who work there.
  In concrete terms, each worker / company operator must receive sufficient and adequate training with particular reference to their workplace and their duties. This must take place when hiring, transferring or changing duties or introducing new work equipment or new technologies, new dangerous substances and preparations. The company should organize training and training according to the needs identified periodically.
  On the other hand, it is likely that professional profiles are involved in education and training on environmental crimes who, in carrying out their duties, are exposed to the risk of commission or participation in the commission of an environmental crime.
  For other subjects it will be sufficient to provide basic and immediately understandable information. Finally, with reference to both issues, particular attention must be paid to the need to update training needs, with respect to the modification of the techniques / technologies used, both for production purposes and for the purposes of prevention or mitigation of the identified risks.
- **Communication and involvement:** the circulation of information within the company assumes a significant value to encourage the involvement of all stakeholders and allow adequate awareness and commitment at all levels.
  Involvement, with reference to the health and safety of workers, should be achieved through:

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

- The preventive consultation of the RLS, where present, and of the competent Doctor, where required, regarding the identification and assessment of risks and the definition of preventive measures;
- Periodic meetings that take into account not only the requests established by current legislation, but also the reports received from workers and the operational needs or problems encountered. Furthermore, with reference to environmental crimes, the communication and involvement of the interested parties should be carried out through periodic meetings of all the competent figures to verify the correct management of environmental issues, after which adequate dissemination of the results should be provided. (e.g. performance, accidents and near-miss environmental accidents) within the organization and, therefore, also towards the workers.

- **Operational management.** The control system, in relation to the risks to health and safety in the workplace, should integrate and be congruent with the overall management of company processes.

  From the analysis of business processes and their interrelation and from the results of the risk assessment derives the definition of the methods for carrying out safely the activities that have a significant impact on health and safety at work.

  The company, having identified the areas of intervention associated with health and safety aspects, should exercise a regulated operational management. In this sense, particular attention should be paid to:
  - Staff hiring and qualification;
  - Organization of work and workstations;
  - Acquisition of goods and services used by the company and communication of appropriate information to suppliers and contractors;
  - Normal and extraordinary maintenance;
  - Qualification and choice of suppliers and contractors;
  - Management of emergencies;
  - Procedures for dealing with discrepancies with respect to the objectives set and the rules of the control system;

  In addition to the aforementioned indications, the risk prevention and management model of environmental crimes should instead identify, based on the results of the risk analysis, appropriate measures for the prevention, protection and mitigation of the identified risks**.**

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

Similarly, for example, all the management issues of any company fleet (vehicles, boats, aircraft, etc.), of the plants containing ozone-depleting substances, as well as the treatment and disposal of waste, special or even dangerous, are relevant. which must be governed in specific company protocols aimed at directing the work of the employees, in line with the articulated legislation of reference (e.g., compliance with time constraints, volumes and physical spaces dedicated to the temporary storage of materials intended for disposal ; checks to be implemented on the accesses of third-party companies involved in transport and disposal).
Again with regard to waste management and disposal, checks also require particular attention - both in the contractual phase, with recourse also to specific precautionary clauses, and in the actual performance - inherent to the suppliers to whom these activities are entrusted;

- **Monitoring system.** The management of health and safety in the workplace should include a phase of verification of the maintenance of the risk prevention and protection measures adopted and assessed as suitable and effective. The technical, organizational and procedural measures of prevention and protection implemented by the company should be subject to planned monitoring.
  The setting up of a monitoring plan should be developed through:
  - Time scheduling of checks (frequency);
  - Attribution of tasks and executive responsibilities;
  - Description of the methodologies to be followed;
  - Methods of reporting any non-conforming situations.

  Therefore, systematic monitoring should be envisaged, the methods and responsibilities of which should be established together with the definition of the methods and responsibilities of operational management.

According to the Confindustria Guidelines, the components described above must be organically integrated into a system architecture that respects a series of control principles, including:

- Every operation, transaction, action must be verifiable, documented, consistent and congruous. For each operation, there must be adequate documentary support on which checks can be carried out at any time that certify the characteristics and reasons for the operation and identify who authorized, carried out, registered, verified the operation itself.
- No one can independently manage an entire process.

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

The system must ensure the application of the principle of separation of functions, whereby the authorization to carry out an operation must be under the responsibility of a person other than the person who accounts, operates or controls the operation.
Furthermore, it is necessary that:

- No one is given unlimited powers;
- The powers and responsibilities are clearly defined and known within the organization;
- The authorization and signature powers are consistent with the organizational responsibilities assigned and appropriately documented in order to ensure, if necessary, an easy ex post reconstruction;

- Controls must be documented. The control system must document (possibly through the preparation of reports) the performance of controls, including supervision.

In particular, the principles of control (ie of regulated management) can be summarized in the general scheme shown below.

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

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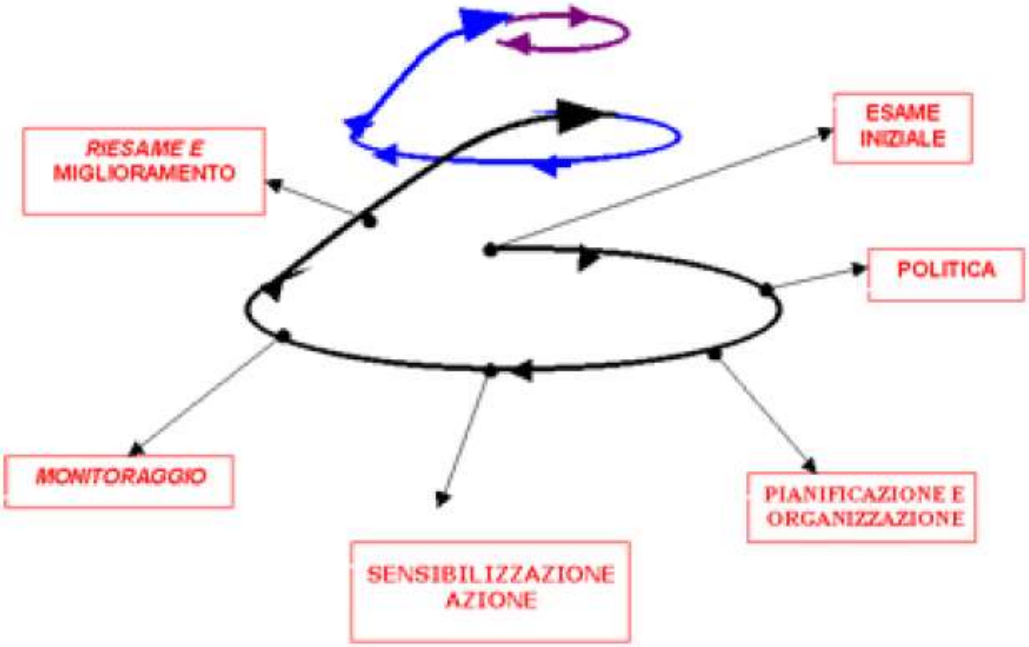
Tel. 0535-611336 Fax. 0535-611328



Riesame e miglioramento = Review and improvement
Monitoraggio = Monitoring
Esame finale = Final exam
Politica= Politics
Pianificazione e organizzazione = Planning and Organization
Sensibilizzazione azione = Action sensitization

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Tel. 0535-611336 Fax. 0535-611328

5. THE IMPLEMENTATION PHASES OF THE MODEL IN DIMAR S.R.L.

With a meeting of 8 February 2021, the 231 Working Group presented the company with the launch of the project aimed at developing the organization, management and control model of Dimar S.r.l., pursuant to art. 6, paragraph 2, lett. a) of Legislative Decree 231/01.

This Model is inspired by the Confindustria Guidelines for the construction of organization, management and control models pursuant to Legislative Decree 231/2001, updated as of June 2021, by the Guidelines for the construction of organization, management and control models for pursuant to Legislative Decree no. 231/2001 of Confindustria Medical Devices (formerly Assobiomedica) updated to 2013, to the CNDCEC Guidelines of December 2018 as well as to the Code of Ethics of Confindustria Medical Devices (formerly Assobiomedica) updated to September 2020.

The key moments of the Model, in methodological consistency with what was stated above, were:

- Mapping of "sensitive" corporate activities, ie those activities within which the offenses referred to in Legislative Decree 231/2001 may be committed, also highlighting the activities instrumental to the commission of the offenses. The mapping must highlight in detail the type of offenses that can be committed, the person or function that can commit the offense, the implementation method through which the offense can be committed and the occasion (the "when") that makes possible the realization of the offense;
- Analysis of existing control procedures and definition of specific prevention protocols that regulate dangerous activities in the most stringent and effective way possible;
- Analysis, definition and formalization of the organizational system. This system must be adequately updated and formalized. It will have to provide for a clear attribution of responsibilities, a clear definition of the hierarchical lines of dependence and a clear description of the tasks. The incentive systems will also have to be analyzed and constructed so that no direct incentives are set up for the commission of offenses;
- Definition of the requirements of the Supervisory Body;
- Formalization of the rules of operation of the Supervisory Body and assignment of specific supervisory tasks on the effective and correct functioning of the Model. Explicit provision of adequate measures to promptly discover and eliminate risk situations;
- Definition of information flows to the Supervisory Body;
- Definition of a sanctioning system for both employees and top management for the violation of procedural or control obligations deriving from the introduction of the Model;

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

- Sensitization and dissemination at all company levels of the rules of conduct and established procedures. The communication of the models to the staff must be authoritative, effective, widespread, clear and detailed and must be repeated and renewed periodically. Furthermore, it will be necessary to expressly provide for a training program, which must be appropriately calibrated according to the levels of the recipients. This program must explicitly report the content of the courses, their frequency and mandatory participation. Finally, it will be necessary to provide for frequency and quality checks on the content of the courses;
- Definition of an ethical code of conduct - in relation to the offenses referred to in D.lgs 231 - which provides for the need to observe the laws and regulations in force and to base relations with the Public Administration on principles of correctness and transparency. This code of conduct must then be brought to the attention and observed by Dimar S.r.l. and by all those who have relationships with the Company (suppliers, contractors, collaborators, employees, etc.).

The organization, management and control model, without prejudice to the specific purposes described above and relating to the exemption value provided for by the Decree, is part of the wider control system already in place and adopted in order to provide a reasonable guarantee regarding the achievement of the objectives. company in compliance with laws and regulations, the reliability of financial information and the protection of assets, also against possible fraud.
In particular, with reference to the so-called sensitive areas of activity, the Company has identified the following key principles of its Model, which by regulating these activities represent the tools aimed at planning the formation and implementation of the Company's decisions and guaranteeing suitable control over the themselves, also in relation to the crimes to be prevented.

Transparency and traceability

In compliance with the general principle of verifiability, the performance of each process must be traceable, both in terms of document archiving and at the level of information systems. In order to comply with this principle, it is necessary to build formalized procedures thanks to which every action, operation, transaction, etc., is adequately verifiable and documented, with particular reference to the authorization and verification mechanisms of the various operating processes. This means that each initiative must be characterized by adequate support that favors controls and ensures the appropriate evidence of operations. Traceability also serves to ensure greater transparency of company management, allowing the best identification of the process owners and the subjects involved in certain

operational processes. In order to build effective control measures, which also comply with the aforementioned principles of traceability and transparency, it is necessary to build a specific matrix of proxies, which identifies in a timely manner the subjects appointed to perform functions or manage particularly sensitive processes.

Segregation of functions

In line with what has been outlined so far, it is clear that no person should independently manage an entire process, since in order to limit the risk of crime, the various activities that comprise it must not be assigned to a single individual, but divided among several actors. For this reason, the structure of the company procedures must guarantee the separation between the phases of:

- Decision
- Authorization
- Execution
- Control
- Recording and filing of operations concerning the various company activities, with specific reference to those deemed most sensitive, or subject to a high risk of committing one of the predicate offenses. Consider, for example, specific activities such as relations with public bodies, participation in public tenders, the management of inspections or audits, the process of forming corporate communications and so on; it is necessary to identify cross-signature mechanisms, particular authorization procedures for sensitive transactions by type or amount, an adequate control system and so on.

Transparent management of financial resources

Among the few ideas offered directly by the law, it is worth underlining a specific reference to the need to identify "methods of managing financial resources suitable for preventing the commission of crimes". Particular attention must therefore be paid to this aspect, in order to define procedures that ensure a transparent and correct management of the institution's liquidity.
The specific focus on this issue is imposed by the possibility that poor management of financial resources can represent an instrumental element (for example through the creation of hidden funds) for the commission of certain predicate crimes also characterized by very incisive sanctions, such as money laundering, self-laundering, corruption, etc. Consequently, the Model should provide for specific procedures aimed at establishing amount thresholds, cross-signature mechanisms, formal

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

mandates for banking relationships and payments and all the safeguards necessary to reduce risks in this area.

The principles described above appear to be consistent with the indications provided by the Guidelines issued by Confindustria, and are considered by the Company to be reasonably suitable also for preventing the crimes referred to in the Decree. For this reason, the Company considers it essential to ensure the correct and concrete application of the aforementioned control principles in all areas of so-called sensitive corporate activities identified and described in the Special Parts of this Model.

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

6. BACKGROUND AND CONTENTS OF THE MODEL

The Model prepared by Dimar S.r.l. is based on:

- The Code of Ethics and the Code of Conduct, intended to establish the general lines of conduct;
- The organizational structure that defines the assignment of tasks - providing, as far as possible, the separation of functions or alternatively compensatory controls - and the subjects called to check the correctness of conduct;
- The mapping of sensitive company areas, that is to say the description of those processes within which it is easier for crimes to be committed;
- Processes instrumental to sensitive corporate areas, or those processes through which financial instruments and / or substitute means are managed that can support the commission of crimes in areas at risk of crime;
- The use of formalized company procedures, aimed at regulating the correct operating methods for making and implementing decisions in the various sensitive company areas;
- The indication of the persons involved in overseeing these activities, in the desirably distinct roles of both executors and controllers, for the purpose of a segregation of management and control tasks;
- A Criminal Manual aimed at describing the types of crime theoretically conceivable for the company, also indicating possible implementation methods within the company
- The identification of methodologies and tools that ensure an adequate level of monitoring and control, both direct and indirect, being the first type of control entrusted to the specific operators of a given activity and the person in charge, as well as the second control to the management and to the Supervisory Body;
- The specification of the information supports for the traceability of monitoring and control activities (eg files, printouts, reports, etc.);
- The reporting procedure, to protect the integrity of the entity, of illegal conduct, relevant pursuant D.lgs 231/2001 or of violations of the organization, management and control model of the entity, guaranteeing the confidentiality of the identity of the whistleblower in the management of the report;
- The definition of a system of sanctions for those who violate the rules of conduct established by the Company. System which, on the one hand, must provide for the prohibition of retaliation or discriminatory acts, direct or indirect, against those who make reports within the terms set out

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

in the reporting procedure, for reasons connected, directly or indirectly to the report and, for other reasons towards, must provide for sanctions against those who violate the protection measures of the whistleblower, as well as those who make reports with willful misconduct or gross negligence that prove to be unfounded;

- The implementation of a plan: 1) for the training of managerial staff and executives who operate in sensitive areas, administrators and the Supervisory Body; 2) information of all other interested parties;
- The establishment of a Supervisory Body which is assigned the task of supervising the effectiveness and correct functioning of the model, its consistency with the objectives and its periodic updating.

The documentation relating to the Model consists of the following parts:
Criminal Manual
General part
General part - internet version
Special section A - Code of ethics
Special Part B - Code of Conduct
Special part C - Organizational structure
Special Part D - Regulations of the Supervisory Body
Special Section E - Penalty System
Special Section F - Crimes against the Public Administration and against the State
Special Section G - Crimes relating to forgery of money, public credit cards, revenue stamps and identification tools or signs
Special section H - Corporate offenses
Special Section I - Crimes against the individual
Special Section J - Crimes of receiving, laundering and use of money, goods or utilities of illicit origin, as well as self-laundering
Special Section K - Crimes relating to safety in the workplace
Special Section L - Offenses relating to organized crime
Special section M - Transnational crimes
Special Section N - Crimes relating to cybercrime and illegal data processing
Special Section O - Crimes relating to copyright infringement

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

Special Section P - Crimes against industry and trade
Special Section Q - Offense pursuant to art. 377 bis c.p.
Special Section R - Crime of employment of illegally staying third-country nationals
Special section S - Environmental crimes
Special Section T - Tax Offenses
Special Section U - Customs Offenses
Procedure for reporting to the Supervisory Body

Code of ethics

The preparation and adoption of a Code containing the relevant ethical principles pursuant to D.lgs 231/2001 which the entity must comply with does not raise particular concerns and difficulties in adapting to small businesses.
The minimum contents of the Code of Ethics essentially consist in compliance with the regulations in force, in the monitoring of each operation carried out and in the expression of a series of principles which the activity of the entity must be based on in carrying out commercial relations with relevant subjects.
These contents, which are essential for the effectiveness and credibility of a Code of Ethics, are to be considered of generalized application and must therefore also be implemented by small businesses.
Precisely with reference to the Code of Ethics, it is noted that the conduct of directors, managers, employees, as well as of the so-called external subjects must comply with the general principles and rules of conduct as reported in the Code adopted by the company with the resolution of the Sole Director of 8 April 2021 and revised on 12/30/2021
This Code was drawn up in order to translate ethical values into behavioral principles, which the Recipients of the same are required to follow in the conduct of business and their activities, also in relation to the behaviors that can integrate the types of offenses envisaged by the Decree.
The principles and rules of conduct contained in this Model are integrated with what is expressed in the Code of Ethics adopted by the company, while presenting the Model with a different scope than the Code itself, for the purposes it intends to pursue in implementation of the provisions of the Decree.
From this point of view, it is appropriate to specify that:

- The Code represents an instrument adopted autonomously and susceptible of application on a general level by the Company in order to express a series of principles of corporate ethics that

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

the Company recognizes as its own and on which it intends to refer to the observance of all its employees and all those who cooperate in the pursuit of corporate purposes.

- The Model, on the other hand, responds to specific provisions contained in the Decree, aimed at preventing the commission of particular types of crimes for facts which, apparently committed in the interest or to the advantage of the Company, may involve administrative liability based on the provisions of the Decree itself . However, in consideration of the fact that the Code refers to principles of conduct that are also suitable for preventing the unlawful conduct referred to in the Decree, it acquires relevance for the purposes of the Model and therefore formally constitutes an integral component of the Model itself.

The Company's Code of Ethics is reported in "Special Part A: Code of Ethics".

Code of Conduct

The Code of Conduct constitutes a guarantee instrument, aimed at preventing and combating any form of sexual harassment, bullying and discrimination, in absolute respect for confidentiality.
In particular, with the adoption of this Code of Conduct, Dimar intends to:

- Protect the dignity and equality of women and men in the workplace, promoting and encouraging the adoption of decisions and behaviors inspired by the principles of fairness, respect, equal opportunities, collaboration and fairness;
- Define the conducts that, beyond individual sensitivities, constitute situations of harassment, bullying or discrimination;
- Ensure, in the event of a report of harmful conduct, immediate recourse to timely and impartial procedures, aimed at resolving, with discretion and effectiveness, cases of sexual harassment, mobbing or discrimination and to prevent recurrence;
- Identify the actors involved and their respective roles, as part of the action to prevent and combat harmful conduct governed by the Code;
- Identify and monitor incidents of sexual harassment, bullying, or discrimination, in order to prepare adequate management strategies for prevention and contrast;
- Promote knowledge and application of current legislation and to protect equality and equal opportunities for all workers and promote information on the rules on sexual harassment, bullying and discrimination in the workplace.

The Company's Code of Conduct is set out in “Special Part B: Code of Conduct”.

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

Organizational structure

The organizational system of the Company is defined through the issuance of organizational provisions (service orders, job descriptions, internal organizational directives) by the Management Body, the President and the CEO The formalization of the organizational structure adopted is ensured by the Chairman of the Board of Directors, or his delegate, who periodically updates the Company's organization chart and disseminates it with an appropriate service order to all company personnel (through e-mail communications, on the bulletin board and company intranet).

The organizational structure of Dimar S.r.l. which constitutes an integral and substantial part of the Model, is reported in "Special Part C: Organizational structure" and represents the map of the Company's areas and the relative functions that are assigned to each area.

Reporting procedure (Whistleblowing)

On 29 December 2017, law no. 179 containing “Provisions for the protection of the authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship”.

The law aims to encourage the collaboration of workers to encourage the emergence of corruption within public and private entities.

As for the private sector, Article 2 of Law no. 179/17 intervenes on Decree 231 and inserts in Article 6 ("Persons in top positions and organizational models of the entity") a new provision that frames the measures related to the presentation and management of reports within the 231 Model. Consequently, the law provides for companies that adopt the Model the obligation to implement the new measures as well.

In particular, pursuant to the new paragraph 2 bis of art. 6, the Organizational Model provides for the following additional measures:

- One or more channels that allow the subjects indicated in article 5, paragraph 1, letters a) and b), to submit, in order to protect the integrity of the entity, detailed reports of illegal conduct, relevant pursuant to this decree and founded on precise and consistent factual elements, or violations of the organization and management model of the entity, of which they have become aware due to the functions performed; these channels guarantee the confidentiality of the identity of the whistleblower in the management of the report;

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

- At least one alternative reporting channel suitable for ensuring, with IT methods, the confidentiality of the identity of the whistleblower ([16]).
- The prohibition of retaliation or discriminatory acts, direct or indirect, against the whistleblower for reasons connected, directly or indirectly, to the report;
- In the disciplinary system adopted pursuant to paragraph 2, letter e), adequate sanctions against those who violate the aforementioned protection measures for the whistleblower as well as those who make reports, with willful misconduct or gross negligence, that prove to be unfounded; in fact, where the criminal liability of the whistleblower for slander or defamation or in any case for crimes committed with the whistleblower's complaints or his civil liability is ascertained - even only with a first-degree sentence - in cases of willful misconduct or gross negligence the exclusion of the aforementioned protections

Art. 6 paragraph 2 ter D.lgs 231/2001 also provides that the adoption of discriminatory measures against reporting subjects can be reported to the National Labor Inspectorate, for the measures within its competence, as well as by the reporting party, also by the trade union organization indicated by the same.

Finally, art. 6 paragraph 2 quater provides for an anti - retaliation measure and establishes the nullity of the retaliatory or discriminatory dismissal of the whistleblower: the rule also establishes the nullity of the change of duties pursuant to art. 2013 of the Italian Civil Code, as well as any other retaliatory or discriminatory measure adopted against the whistleblower.

Furthermore, it is envisaged that in the event of disputes related to the imposition of disciplinary sanctions or the adoption of further organizational measures with negative effects on the reporting party's working conditions (demotion; dismissals; transfers), the burden of prove that they are based on reasons unrelated to the report itself

[16] With regard to the confidentiality of the whistleblower's identity, it should be noted that it is necessary to distinguish this profile from that of anonymity: in fact, to guarantee the complainant adequate protection, also in terms of identity confidentiality, it must be recognizable.
However, the organizational models may also include channels for making anonymous reports, the validity of which will certainly be more complex to verify, with the risk of fueling unfounded complaints and mere grievances that deviate from the objective of protecting the integrity of the entity.
To contain this risk, for example, it can be envisaged that they are adequately documented or rendered in great detail and "able to bring out facts and situations by relating them to specific contexts" (see ANAC Determination no. 6 of 28 April 2015 - Guidelines guide on the protection of civil servants who report offenses ").

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

The adoption of discriminatory measures - such as sanctions, demotion, dismissals, transfers, or in any case subject to other organizational measures having direct or indirect negative effects on the working conditions - towards the subjects who make the reports is communicated in any case to the ANAC by the interested party or by the most representative trade union organizations in the administration in which they were set up. ANAC (Italian anti-corruption authority) informs the Department of Public Administration of the Presidency of the Council of Ministers or the other guarantee or disciplinary bodies for the activities and any provisions of competence. In the event that the reporter's dismissal is proven for facts related to the report, the same will have the right to reintegrate into the workplace pursuant to art. 2 D.lgs No. 23 of 2015 (Article 1 paragraph 8).
From another point of view, based on art. 1 paragraph 7 of the law n. 179/2017, the burden of proving that any discriminatory or retaliatory measures adopted against the whistleblower are motivated by reasons unrelated to the report is borne by the entity; where not justified, the aforementioned acts are to be considered null and void.
In light of the regulatory changes described above, as well as on the basis of the indications provided in the explanatory note of Confindustria of January 2018 and in the Assonime circular of 28 June 2018, the 231 Model will have to contemplate a specific Whistleblowing procedure, which will have to determine ad hoc channels that allow to submit any reports, based on precise and consistent factual elements, guaranteeing the confidentiality of the identity of the whistleblower. Furthermore, the procedure must also take into consideration the following measures:

- The identification of a management system for reports of violations that makes it possible to guarantee the anonymity of the so-called whistleblower;
- The specific training of senior managers, as well as those subordinated to them;
- The integration of the disciplinary system established by Model 231, with the inclusion of sanctions against those who violate the protection measures of the whistleblower, as well as those who make reports with willful misconduct or gross negligence that prove to be unfounded.

The employee who made the report or report cannot be sanctioned, demoted, fired, transferred, or subjected to any other organizational measure having direct or indirect negative effects on the working conditions determined by the report.

The procedure for reporting to the Supervisory Body ("Whistleblowing") is reported in the " PROCEDURE FOR REPORTING THE SUPERVISORY AUTHORITY (" Whistleblowing ").

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

Areas of sensitive activities, instrumental processes and decision making

The following are the main sensitive activities and the main instrumental processes, subject to detailed analysis in the related special parts.

For crimes against the Public Administration and against the State:

sensitive macro activities:
omitted

instrumental processes:
omitted

For crimes relating to forgery of coins, public credit cards, revenue stamps and identification tools or signs

sensitive macro activities:
omitted

instrumental processes:
omitted

For corporate offenses

sensitive macro activities:
omitted

instrumental processes:
omitted

For crimes against the individual

sensitive macro activities:

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

omitted

instrumental processes:
omitted

For crimes relating to receiving, laundering and use of money, goods or benefits of illicit origin, as well as self-laundering

sensitive macro activities:
omitted

instrumental processes:
omitted

For crimes relating to safety in the workplace

sensitive macro activities:
omitted

For offenses relating to organized crime

sensitive macro activities:
omitted

instrumental processes:
omitted

For transnational crimes

sensitive macro activities:
omitted

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

instrumental processes:
omitted

For crimes relating to cybercrime and unlawful data processing

sensitive macro activities:
omitted

instrumental processes:
omitted

For crimes relating to the violation of copyright

sensitive macro activities:
omitted

instrumental processes:
omitted

For crimes against industry and trade

sensitive macro activities:
omitted

instrumental processes:
omitted

For the crime referred to in art. 377 bis c.p.

sensitive macro activities:
omitted

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

instrumental processes:
omitted

For the Crime of employment of citizens of third countries whose stay is irregular

sensitive macro activities:
omitted

For environmental crimes

sensitive macro activities:
omitted

For tax offenses

sensitive macro activities:
omitted

instrumental processes:
omitted

For the crime of smuggling:

sensitive macro activities:
omitted

instrumental processes:
omitted

As regards

- Crimes with the purpose of terrorism or subversion of the democratic order (Article 25 quater of the Decree),

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

- Offenses consisting in the practice of mutilation of female genital organs (art. 25 quater. 1 of the Decree),
- Market abuse offenses (Article 25 sexies of the Decree),
- Offenses of racism and xenophobia (Article 25 terdecies of the Decree),
- Crimes of fraud in sporting competitions, abusive exercise of gambling or betting and gambling carried out by means of prohibited devices (Article 25 quaterdecies of the Decree),

it was considered that the specific activity carried out by the company does not present risk profiles such as to reasonably justify the possibility of their commission in the interest or to the advantage of the same.
In this regard, the reference to the principles contained in this General Part of the Model and in the Code of Ethics, which bind the Recipients of the Model to compliance with the values of solidarity, morality, compliance with the law and fairness, is therefore considered to be exhaustive.

Archiving of documentation
The activities carried out as part of the Sensitive Processes are adequately formalized, with particular reference to the prepared documentation.
As part of the realization of the same, the documentation outlined above, produced and / or available on paper or electronic support, is filed in an orderly and systematic manner by the functions involved in them, or specifically identified in procedures or detailed work instructions. .
To safeguard the corporate documentary and information assets, adequate security measures are envisaged to protect against the risk of loss and / or alteration of the documentation relating to Sensitive Processes or of unwanted access to data / documents.

Information systems and computer applications
The presence and " operation of:

- User profiling systems in relation to access to modules or environments;
- Rules for the correct use of company IT systems and aids (hardware and software supports);
- Automated access control mechanisms to systems;
- Automated blocking or inhibiting access mechanisms.

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

Procedures and operating instructions

The Company has adopted a structure of formalized procedures governing the main activities, available to all employees on the company intranet.
omitted
For each procedure, the function responsible for its preparation, verification and approval has been clearly identified.
The authorization process to which the same procedures must be subjected before they can be officially released was also regulated.

Request to create a procedure

The request for issuing a procedure can reach the Management from anyone who is part of the company organization. The convenience of issuing a document is assessed by the Management together with the Head of the sector concerned.
Once an analysis on the feasibility of the request has been carried out, if the result is negative, the request is archived or discarded. If the analysis is followed by a positive result, the person in charge of drafting the document is defined and therefore the person in charge of verification / approval, and the drafting of the document is started.
When the document has been processed, the person responsible for drafting it signs a copy and shows it to the verification / approval manager. If the document is negatively evaluated by this latter manager, it returns to the editorial manager for appropriate corrections.
At this point the process is repeated until the consent of the verification / approval manager is obtained, which then starts the distribution.

Amendments and revisions of procedures

The changes and revisions of the procedures follow the same procedure as the first issue of the document.
The revision is delegated to the body that issued the original document.

Sanctioning system

As already underlined, the effective implementation of the MOG requires, among other things, the adoption of a "Disciplinary System suitable for sanctioning non-compliance with the measures

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

indicated in the model", both in relation to subjects in top positions (Article 6, paragraph 2, letter e), with regard to subjects subject to the management of others (Article 7, paragraph 4, letter b).
This provision is of great importance as it represents one of the elements that differentiates the Model pursuant to D.lgs 231/2001 from other types of organizational systems.
The requirement established by the law was also confirmed by Jurisprudence, where, for example, the unsuitability of the OMM was sanctioned due to the failure to prepare a disciplinary system capable of sanctioning possible violations. An adequate Disciplinary System, in general, cannot disregard compliance with current legislation and must be structured in compliance with the principle of graduality, providing for sanctions proportionate to the role played in the company organization by the perpetrator of the infringement, to the infringement itself and to the impact that this entails for the company in terms of exposure to the risk of crime.
The main doctrinal and jurisprudential indications state that the Disciplinary System:

- It must be prepared in writing and adequately disseminated, constituting an integral part of the effective implementation of the Model through adequate information and training of the recipients;
- It supports the external one (criminal or administrative), aimed at sanctioning the transgressor of the Organizational Model regardless of the fact that the commission of a crime resulted from that violation;
- It must be compatible with the legislative and contractual rules that regulate the relationships maintained by the Entity with each of the subjects to whom the Model applies;
- It provides for sanctions to be imposed in compliance with the principles of specificity, timeliness and immediacy, as well as suitability to carry out an effectively deterrent action, having a specific preventive function and not merely and exclusively punitive;
- It must guarantee the cross-examination, that is the possibility in favor of the person whose behavior has been contested to propose, with reasonable certainty, arguments in his defense.

More specifically, a Disciplinary System, referring to Model 231/2001, must contain:

- The list of sanctionable violations;
- The list of sanctions, to be graded and distinguished also on the basis of the perpetrator of the offense (employees, external collaborators and partners);
- The recipients of the sanctions;
- The procedures for applying sanctions, identifying the person in charge of their imposition and in general supervising the observance, application and updating of the sanction system;

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

- Suitable methods of publication and dissemination;
- Sanctions against those who violate the protection measures of the person making a report pursuant to the whistleblowing procedure, as well as those who make reports with willful misconduct or gross negligence that turn out to be unfounded.

The disciplinary system set up in order to implement the Decree is based on the principles derived from art. 7 of the Workers' Statute (Law n ° 300/70), and by the C.C.N.L. adopted by Dimar S.r.l.
Dimar S.r.l. has drawn up and applied the sanction system in accordance with the above principles, which forms an integral and substantial part of the model as "Special Part E".

Information and training

Dimar S.r.l. intends to ensure correct and complete knowledge of the Model and the content D.lgs no. 231/2001 and the obligations deriving from the same.
Training and information is managed by the competent corporate functions under the control of the Supervisory Body, in close coordination with the managers of the areas / functions involved in the application of the Model.
This training and information effort is also extended to all those subjects who, although not belonging to the company structure, still operate in the interest and / or to the advantage of Dimar S.r.l.

Informative

The Model is disseminated by e-mail communication to employees whose contents essentially concern:

- Information of a general nature relating to the Decree;
- Structure and main operating provisions of the Model adopted;
- Procedure for reporting to the Supervisory Body for communication by the employee of any behavior, other employees or third parties, deemed potentially in conflict with the contents of the Model, by opening a specific e-mail box.

The adoption of this document is communicated to all those who work for and in the name of the Company at the time of its adoption.
All employees and top management must sign a specific form through which they certify their knowledge and acceptance of the Model, of which they have a hard copy or computerized copy available.
New hires are given an information set containing the Model, including the Code of Ethics and the text D.lgs no. 231/2001, with which they are ensured the knowledge considered of primary importance.

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

Information to external collaborators, partners and third parties in general

Further Recipients, in particular suppliers and consultants, are provided by the corporate functions having institutional contacts with them, specific information on the policies and procedures adopted by Dimar S.r.l. on the basis of the Model, as well as on the consequences that conduct contrary to the provisions of the Model or to current legislation may have with regard to contractual relationships.
In any case, the contracts that regulate relations with these subjects must include specific clauses that indicate clear responsibilities regarding the non-compliance with the business policies of Dimar S.r.l., the Code of Ethics and this Model.

Training

Continuous training and refresher courses are organized by the competent corporate functions under the supervision of the Supervisory Body, making use of compulsory periodic meetings, modulated in terms of content and frequency, according to the qualification of the Recipients and the function covered by them. .
If deemed necessary by the OdV, external professionals with specific expertise on the subject of crimes attributable to the Company, the analysis of organizational procedures and processes, as well as the general principles on compliance legislation and related controls will take part in the meetings.
Refresher interventions and specific training, including through participation in conferences and seminars, also periodically involve the members of the OdV and the subjects it uses in the performance of its functions.
Formal records must be kept of the training.
In general, the training can also be held online or, in relation to those employees who cannot be reached by computer, even by means of cards in paper format.

Staff training aims to raise awareness of the Model adopted by Dimar S.r.l. and to adequately support all those involved in carrying out activities in the Risk Areas.
In this regard, the competent function periodically prepares, with the collaboration of the OdV, a training plan that takes into account the many variables present in the reference context; in particular:

- The targets (eg the recipients of the interventions, their level and organizational role, etc.);
- The contents (e.g. relevant topics in relation to the recipients, etc.);
- The delivery tools (eg classroom courses, e-learning, etc.);

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

- Delivery and implementation times (eg preparation and duration of interventions, etc.);
- The commitment required of recipients (eg. Usage times, etc.);
- The actions necessary for the proper support of the intervention (eg promotion, support of leaders, etc.);
- Specific needs emerged in relation to the specific business operations of reference, possibly also reported by the supervisory bodies.

The plan must include:

- Basic e-learning training for Employees;
- Specific classroom interventions for people who work in structures where the risk of unlawful conduct is greater as well as targeted meetings with management and members of the Supervisory Body.

Usually the training interventions have as their object the reference regulatory framework and the Organization, Management and Control Model as a whole, but the level of detail is modulated in relation to the qualification of the recipients and the different level of involvement of the same in sensitive activities. The training contents are updated in relation to the evolution of the legislation and the Model: therefore, if significant changes occur (e.g. extension of the administrative liability of the Entities to new types of crimes), a coherent integration of the contents is carried out, also ensuring their fruition.

Participation in training activities will be monitored through an attendance detection system.

The main contents of the rules of conduct as well as clarified the potential consequences, both individual and corporate, deriving from any conduct having a criminal relevance.

At the end of each training course, the participants will be subjected to a test aimed at assessing the degree of behavior achieved and to guide further training interventions.

The training courses prepared for Employees must have compulsory attendance: it is the task of the dedicated function of Dimar S.r.l. inform the OdV about the results - in terms of adherence - of these courses, with the collaboration of the Managers at the various levels who must guarantee, in particular, the use of "remote" products by their collaborators.

The repeated unjustified non-participation in the aforementioned training programs by the Employees will result in the imposition of a disciplinary sanction which will be imposed according to the rules indicated in this Model.

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

The Supervisory Body periodically checks the state of implementation of the training plan and has the right to request periodic checks on the level of knowledge, by the Employees, of the Decree, of the Model.

Management control and financial flows

Art. 6, lett. c of the Decree explicitly states that the Model must "identify methods for managing financial resources suitable for preventing the commission of offenses". For this purpose, the management control system adopted by Dimar S.r.l. is divided into the various stages of preparation of the annual budget, analysis of periodic final balances and preparation of forecasts at the Company level.

The system guarantees that:

- All operations related to financial management must be performed through the use of the Company's bank current accounts;
- There is a specific formalized procedure for opening, using, checking and closing current accounts;
- There is a plurality of subjects involved, in terms of adequate segregation of functions for the processing and transmission of information;
- There is the ability to provide timely reporting of the existence and occurrence of critical situations through an adequate and timely system of information and reporting flows;
- Check balances and cash transactions are periodically carried out;

With specific regard to invoice payments and expense commitments, the Company requires that:

- all invoices received must have attached the purchase order issued by the competent office authorized to issue; this order must be countersigned by the person in charge with adequate powers;
- the invoice is checked in all its aspects (correspondence, calculations, taxation, receipt of goods or services);
- the invoice is recorded independently by the accounting and payment is not made without the specific authorization of the head of the administration and finance office as well as the ordering function;

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

The Company establishes the controls, the recording methods and the management of anomalies to be followed during the settlement process of the payable invoices in the event of anomalies in the payment procedure.
With specific reference to the management of expense reimbursements, the Company establishes the conditions to be able to grant financial advances to employees, reporting and verifying the expenses incurred by them in the performance of their duties.
With reference to the credit cards used by employees, the Company defines the methods for managing the nominal credit cards granted to employees.
With reference to the management of financial accounts, the Company establishes the rules to be followed to verify the control of its bank and financial accounts.
With particular reference to the management of financial resources in the field of safety in the workplace - in addition to the provisions set out above, to be considered applicable also in the context considered here -, the Company undertakes, in the course of the management review carried out annually pursuant to art. 30 D.lgs no. 81/2008, to put in place: the safety objectives program for the following year, in which the actions and interventions to be implemented are defined (detailed with the specification of the various priorities), with the provision of the necessary resources and the estimate of the costs to be faced. Estimation of the costs that will concern either the expenses related to human resources (also in the field of information / training) or the expenses related to the economic resources necessary for the achievement of the objectives of an objective nature. The budget that emerges from the aforementioned forecast will be established by the Sole Administrator and made available for ordinary expenses relating to safety in the workplace and will be freely managed by the employer.
Finally, liquidity management is inspired by asset conservation criteria, with the associated prohibition on carrying out financial transactions at risk, and possible double signature for the use of liquidity for amounts exceeding predetermined thresholds..

Supervisory body

In compliance with the provisions of art. 6 paragraph 1, lett. b, of the Decree, which envisages that the task of supervising the functioning of and compliance with the Model and taking care of its relative updating, is entrusted to a body of the Company, endowed with autonomous powers of initiative and control, called the Supervisory Body, the Company has identified and appointed this Body. For details see "Special Section D: Regulations of the Supervisory Body".

DIMAR S.r.l. a Socio Unico
Via G. Galilei, 6 – 41036 Medolla – Modena – ITALY
Tel. 0535-611336 Fax. 0535-611328

7. THE EFFECTIVE IMPLEMENTATION OF THE MODEL

Since this Model is an "act issued by the management body" (in compliance with the provisions of Article 6, first paragraph, letter a) of the Decree), subsequent amendments and additions of a substantial nature to the Model are left to the competence of the Sole Director Dimar S.r.l.
It is also recognized to the Sole Director of Dimar S.r.l. the right to make any formal changes or additions to the text.
In both cases, the aforementioned changes may also be made following the assessments and consequent proposals by the Supervisory Body of Dimar S.r.l.
The circumstances that could give rise to the opportunity to update the Model include, by way of example but not limited to:

- The introduction of new predicate offenses;
- Jurisprudential guidelines and / or prevailing doctrine;
- Significant changes in the activities carried out by the Company and / or in its organizational structure;
- Experiences recorded in the context of previous company operations (so-called "historical analysis" or "case history").

This Model and its implementation are subject to verification by the OdV.
This activity is aimed at checking the suitability, adequacy and effectiveness of the Model and the system outlined by it. The frequency and specific object of the checks are defined in the OdV Plan.

C.F.e P.IVA n° 02779340369 Cap. Soc. 40.000,00 euro i.v. – R.E.A. MO-330016

Direzione e coordinamento MEDI srl