



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
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SANCTIONING SYSTEM

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

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SCOPE

The effective implementation of the organization, management and control model (hereinafter, for the sake of brevity, "MOG") requires, among other things, the adoption of a "disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model" , both towards subjects in top positions (Article 6, paragraph 2 letter e) of Legislative Decree 231/2001), and towards subjects subject to the management of others (Article 7 paragraph 4 letter b) of Legislative Decree 231/2001).

Furthermore, also the Legislative Decree 81/2008, due to the peculiarity of the matter dealt with, has introduced additional specific requirements that a MOG must present in order to be considered adequate and effectively implemented and, therefore, having an exempt value.

In particular, the relevant provision is that of art. 30 of D.lgs 81/2008, according to which "the organizational and management model must provide for suitable systems for recording the completion of the activities. The organizational model must in any case provide, as required by the nature and size of the organization and the type of activity carried out, an articulation of functions that ensure the technical skills and powers necessary for the verification, assessment, management and control of risk. , as well as a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model

The absolute relevance of the disciplinary system is also confirmed in the guidelines issued by the trade associations representing the entities, which have specified that any sanctioning measure must comply, if imposed on subordinate workers, with the procedures provided for by art. 7 of the law n. 300/1970 ("Workers' Statute") or by special regulations.

The disciplinary system therefore represents a fundamental aspect of the MOG, which provides for the existence of adequate sanctions for the violation of the rules and provisions defined therein in order to prevent crimes.

Violations undermine the relationship based on transparency, correctness, loyalty and integrity established between Dimar S.r.l. (hereinafter, "Dimar") and its collaborators (employees, agents, business brokers) and also between consultants and suppliers (third parties in general); consequently, appropriate disciplinary actions will be taken against the interested parties.

This sanctioning system, as an integral part of the MOG, was adopted by resolution of the Sole Director on 12/30/2021

It is also an integral part of the contractual obligations assumed by its collaborators (employees, agents) and also by consultants and suppliers (third parties in general).



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It is useful to underline that the application of the envisaged sanctions is independent and completely independent from the conduct and outcome of any criminal proceedings that may be initiated by the competent judicial authority, as the rules of conduct imposed by the Model are adopted by the Company in full autonomy and regardless of the offense that any behavior may cause.

Indeed, a model can be said to be implemented effectively only when it activates the disciplinary system to counteract behavior that is prodromal to the crime.

The provisions contained in this sanctioning system do not preclude the right of the recipients to exercise all rights, including those of dispute or opposition against the disciplinary measure or the establishment of an Arbitration Board, recognized to them by law and regulation, as well as by bargaining, including collective bargaining, and / or company regulations.

The sanctioning system is subject to constant verification and evaluation by the OdV, the body responsible for supervising this system.

THE PRINCIPLES OF THE PENALTY SYSTEM

The principles on which this sanctioning system is based are:

- **Legality**: art. 6 paragraph 2 lett. e) of Legislative Decree 231/2001 requires the MOG to introduce a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the Model itself.

It is therefore the responsibility of the organization:

- o Prepare in advance a set of rules of conduct and procedures for implementing the Model;
 - o Specify sufficiently the disciplinary cases and related sanctions; in fact, pursuant to the combined provisions of articles 6 paragraph 2 lett. e) and 7 paragraph 4 letter b) of Legislative Decree 231/2001, the sanctions provided for in this System apply only to disciplinary offenses deriving from the violation of the Model and / or the Code of Ethics within the limits and according to what is established therein.
- **Complementarity**: the sanctioning system envisaged by the MOG is complementary, and not alternative, to the disciplinary system established by the National Collective Labor Agreement (hereinafter the "CCNL") in force and applicable to the various categories of subjects in force in the company; pursuant to art. 2106 of the Italian Civil Code, this sanctioning system integrates, to the extent not provided for and limited to the cases contemplated herein, the CCNL for the category referring to employees, the Statute and / or internal Regulations, without prejudice to the application of the same for the hypotheses outlined therein.



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For anything not provided for in this sanctioning system, the laws and regulations will apply, as well as the provisions of collective bargaining, where applicable..

- Advertising: maximum and adequate publicity through, first of all, publication on the company website, as well as in a place accessible to all workers (Article 7 paragraph 1 of the Workers' Statute), as well as with delivery to individual workers and availability on the company intranet; the sanctioning system is also the subject of information and / or training for employees, employees, interns, trainees and members of the corporate bodies through targeted sessions. It is the responsibility of the company to inform all recipients of this penalty system - through internal communication - of the approval of the same and of the possibilities of view it.

Any changes or additions to this document are made by means of resolution adopted by the Sole Director, also on the proposal of the OdV

- Contradictory: the adversarial guarantee is satisfied, as well as with prior publicity of the MOG, with the prior written complaint in a specific, immediate and immutable manner by the charges (Article 7 paragraph 2 of the Workers' Statute); the worker must be granted the possibility of providing justifications in defense of his behavior.
- Graduality: disciplinary sanctions have been drawn up and will be applied according to the seriousness of the infringement, taking into account all the circumstances, objective and subjective aggravating and non-aggravating, which characterized the contested conduct and the intensity of the damage to the protected company property; they will therefore be applied in relation to: a) the intentionality of the behavior (in the case of willful misconduct) or the degree of negligence, imprudence or inexperience with regard to the predictability of the event (in case of fault); b) the relevance of the obligations violated; c) the overall behavior of the worker, with particular regard to the existence or otherwise of previous disciplinary measures of the same, within the limits permitted by law; d) the level of hierarchical and / or technical responsibility of the persons involved in the facts constituting the breach; e) the actual or potential consequences for the Company; f) other particular circumstances accompanying the disciplinary violation; g) the actual commission of an intentional or negligent offense as a consequence of the violation of a protocol.

For the purposes of any aggravation (or mitigation) of the sanction, the following elements are also considered: a) aggravating (or mitigating) circumstances, with particular regard to professionalism, previous work performance, previous disciplinary committed the fact; b) behavior immediately following the fact, with particular reference to any active repentance; c) possible commission of multiple violations in the context of the same conduct, in which case



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- the sanction provided for the most serious violation will be applied; d) eventual concurrence of more than one subject to the commission of the violation; e) possible recidivism of its author
- Typical: the contested conduct must be expressly provided for. There must be correspondence between the disputed charge and the charge underlying the disciplinary sanction;
 - Timeliness: the disciplinary procedure and the possible imposition of the sanction must take place within a reasonable and certain time from the opening of the procedure itself (Article 7, paragraph 8, of the Workers' Statute);
 - Relevance of the attempted violation: in order to make the disciplinary system suitable and therefore effective, the punishment will also be assessed for the mere conduct that puts at risk the rules, prohibitions and procedures provided for by the model or even only the preliminary acts aimed at their violations.

RECIPIENTS OF THE DISCIPLINARY MEASURES

The recipients of this sanction system are all those who, in the context of the various roles of responsibility identified, work on behalf of Dimar and precisely:

- Employees (supervisors and workers), coordinated non-occasional collaborators and working partners (workers, employees, managers, managers), employees to whom they have been assigned, or who in any case perform specific functions and / or tasks in the field of health and safety on the work (person in charge of the Prevention and Protection Service, first aid workers, fire protection officers, workers' safety representatives);
- Sole Director (including the Employer);
- Members;
- Supervisory Body;
- Third parties in general (all those who have a non-subordinate employment relationship with Dimar - project collaborators, consultants, temporary workers -, agents, business brokers and all those who act in the name and on behalf of the Company, subjects who are assigned, or who in any case carry out, specific tasks in the field of SSL- competent doctors and, if external to the company, the managers and employees of the prevention and protection service -, contractors and suppliers).

The procedure for the imposition of the sanctions referred to in this sanctioning system takes into account the particularities deriving from the legal status of the person against whom it is proceeding. In any case, the OdV must be involved in the disciplinary procedure, as indicated below.



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CRITERIA FOR AWARDING SANCTIONS

Dimar has defined suitable methods for selecting, monitoring and, where appropriate, sanctioning its collaborators (employees, agents, business brokers) and also consultants and suppliers (third parties in general) having contractual relationships with the Company itself, providing, in the individual contracts, specific application clauses with reference to the requisites and behaviors required and the penalties envisaged for non-compliance.

- The type and extent of the sanctions applicable to individual cases of disciplinary offense are variable in relation to the severity of the shortcomings and based on the following general criteria:
- The timing and concrete methods of carrying out the infringement;
- Conduct of the subject (recipient of the disciplinary measure): malice (intentionality of the behavior) or fault (negligence, imprudence, inexperience);
- Level of responsibility / hierarchical, functional and / or technical position;
- Role and duties assigned to the employee / agent;
- Presence of mitigating or aggravating circumstances: in particular in the case of the existence or otherwise of previous disciplinary measures;
- Any hypothesis of sharing responsibility with other subjects who have contributed to determining the offense;
- Overall conduct of the subject (for example: any precedents), or the existence of extenuating circumstances (as well as aggravating ones), taking due account of professionalism and his / her working past;
- Relevance of the violation of rules or regulations;
- Type of consequences (for example: economic and / or corporate image damage, physical and health damage to people, environmental damage, etc.).

In defining the type and extent of the sanctions Dimar took into account the provisions of the CCNL applied and the statute of workers referred to in law no. 300/1970 and subsequent amendments

The sanctions, of a disciplinary and contractual nature, which will be imposed even in the event of violation of the internal procedures indicated or referred to in the Model and the provisions of the Code of Ethics, will be commensurate with the level of responsibility and autonomy of the employee, or with the role and intensity of the fiduciary bond connected to the assignment given to the Sole Director, the shareholders, consultants and partners.



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In any case, the application of the sanctions indicated below does not affect Dimar's right to take action against the responsible party in order to obtain compensation for all damages suffered due to or as a result of the ascertained conduct.

ACCESSORY MEASURES TO THE SANCTIONS

Given that each person involved in sanctions, according to the criteria described above, will be given the possibility, as provided for by the regulations of labor law and by the legal and legislative system in general, to be able to understand the reason for the sanction and to adapt / justify themselves, the sanction system will also include so-called "accessory" measures to the sanctions, or information, education and training activities for employees who, by repeatedly violating the provisions of the MOG or the Code of Ethics, demonstrate that they have not fully understood the importance that each employee / collaborator must direct their behavior and carry out their professional activity according to a constant and strict observance of the principles and values contained in the Code of Ethics and in the MOG of Dimar.

The need for ancillary measures will be established by the Sole Administrator / Employer, directly or upon possible notification from the OdV.

THE RELEVANT CONDUCT

In compliance with the provisions of collective bargaining, all behaviors, whether commissive or omissive (including negligent) that are capable of damaging its effectiveness as a tool for preventing the risk of committing crimes relevant for the purposes of the Legislative Decree, constitute violations of the Model. D.lgs 231/2001.

The following behaviors constitute a violation of this Model:

- The violations, by the Recipients, of internal procedures provided for by this Model or referred to by it or the adoption, in carrying out activities related to the Risk Areas, of conduct that does not comply with the provisions of the Model, whether expose the company to an objective situation of risk of committing one of the crimes contemplated by D.lgs 231/01;
- The adoption of behaviors that do not comply with the provisions of this Model and are uniquely aimed at the commission of one or more crimes;
- The adoption of behaviors in violation of the provisions of this Model, such as to determine the concrete and / or potential application by the company of the sanctions provided D.lgs no. 31/2001;



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- Failure to comply with the information flows to the OdV by all recipients of the Model.

The following constitute a violation of the Code of Ethics:

- The implementation of actions or behaviors that do not comply with the principles contained or referred to in the Code of Ethics, or the omission of actions or behaviors prescribed or referred to in the Code of Ethics, in carrying out activities related to the Risk Areas;

Any violation of the aforementioned principles, measures and procedures represents, if ascertained:

- In the case of employees, a breach of contract in relation to the obligations deriving from the employment relationship pursuant to art. 2104 and 2106 of the Italian Civil Code;
- In the case of directors, failure to comply with the duties imposed on them by law and by the articles of association pursuant to art. 2392 of the Italian Civil Code

MEASURES AGAINST EMPLOYEES OR EQUIPPERS

The employees of the Company will be subject to the measures - in compliance with the procedures provided for in Article 7 of the Law of 30 May 1970, no. 300 (Statute of Workers) and any applicable special regulations - provided for by the sanctioning apparatus referred to in the CCNL applicable to them, and more precisely:

- Reproach inflicted verbally;
- Reprimand inflicted in writing;
- Fine to the extent provided for in the collective bargaining applicable to the specific case;
- Suspension from salary and service within the limits set by the collective bargaining applicable to the specific case;
- Dismissal with notice;
- Dismissal without notice.

DISCIPLINARY SYSTEM APPLIED TO EMPLOYEES OR EQUIPPERS

The disciplinary power of each employer is based on the civil code and precisely in art. 2106, where it is established that the violation by the worker of the obligations of diligence (Article 2104 of the Italian Civil Code) and fidelity (Article 2105 of the Italian Civil Code) provided for by the disciplinary code can be sanctioned by the employer through the application of sanctions disciplinary measures proportionate to the gravity of the infringement.

Disciplinary power is regulated primarily by art. 7 of the law n. 300/1970 (Workers' Statute), supplemented by the specific provisions of the individual CCNL.



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The law affirms the important principle that before the application of any disciplinary sanction the right of defense must be guaranteed to the worker through a real adversarial procedure, thus invalidating the entire disciplinary procedure in the event of non-compliance with the form and methods. provided for by art. 7 of the law n. 300/1970.

Even in the case of disciplinary procedures for violations of the Model, the Code of Ethics or the provisions of the Supervisory Body by subordinate personnel, the regulatory provisions and procedures referred to in Law no. 300/1970, as well as any additional regulations indicated in the National Collective Labor Agreement applied to the Entity.

By way of example, among the sanctions applied to employees or equivalent it can be established that:

- The employee or equivalent is subject to a verbally reprimand if:
 - o Slightly violates the provisions of the procedures provided for by Model 231/2001 or in the Code of Ethics.
- The employee or equivalent is subject to a written reprimand if:
 - o Is a repeat offender of the non-compliance provided for in the previous point;
 - o Tolerates or fails to report minor irregularities committed by other members of the staff (in the case of supervisors).
- An employee or equivalent who:
 - o Be responsible for any deficiencies that can be punished with the reprimand inflicted in writing but which, due to specific consequences or recidivism, are of greater gravity (repeated violation of the internal procedures provided for by Model 231/01 or by the Code of Ethics with consequent damage to the company);
 - o Tolerates or fails to report minor irregularities committed by other members of the staff (in the case of supervisors);
 - o Tolerates or fails to repeatedly report minor irregularities committed by other members of the staff (in the case of supervisors).
- An employee or equivalent who:
 - o Does not comply with the internal procedures indicated in the Model or in the Code of Ethics, or is negligent with respect to the requirements of the Model or the Code of Ethics, thus causing damage to the company or exposing it to an objective situation of danger or such as to determine for it some negative consequences;
 - o Omits to report or tolerate serious irregularities committed by other members of staff that are such as to cause damage to the company or to expose it to an objective situation of danger or such as to cause negative consequences for it.



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- Incurs the measure of dismissal with notice to an employee or equivalent who:
 - o Violates one or more provisions of the Model by conduct such as to lead to a possible application of the sanctions envisaged by D.lgs 231/2001 against the Company;
 - o It defaults on contractual obligations of the employee or for reasons inherent to the production activity, the organization of work and the regular functioning of it
- The employee or equivalent who:
 - o Adopts a behavior in clear violation of the provisions of Model 231/2001 unequivocally aimed at committing a crime envisaged by D.lgs 231/2001, such as to lead to the concrete application by the company of the sanctions provided for by D.lgs 231 / 2001, referable to deficiencies of such seriousness as to make the trust on which the employment relationship is based and not to allow the continuation, not even temporarily, of the relationship itself.

In cases where the timing of the disciplinary procedure is incompatible with the presence of the person who presumably committed the infringement in the company, by virtue of the gravity of the facts themselves (which, if confirmed, would jeopardize the continuation of the employment relationship), the holder of disciplinary power can suspend the worker as a precaution.

This suspension therefore precedes the possible application of the sanction and cannot also be considered a sanction, so much so that normally such periods are regularly paid.

MEASURES AGAINST DIRECTORS

The disciplinary regulations on administrative and criminal liability of the Entity provide that, in addition to employees, also other senior figures, required to comply with the rules of the model, may be subject to disciplinary sanctions.

If one of the violations highlighted here is ascertained by an administrator, the following sanctions will be applied:

- Reprimand inflicted in writing;
- Be wary of timely compliance with the model;
- Reduction of emoluments or of the expected consideration, up to the extent of 50%;
- Revocation from the assignment pursuant to Article 2383 of the Italian Civil Code

The application of the aforementioned disciplinary sanctions does not exclude the Company's right to promote pursuant to art. 2393 of the Italian Civil Code liability action.



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DISCIPLINARY SYSTEM APPLIED TO DIRECTORS

The disciplinary procedure applied to directors must also provide for:

- Knowledge of the disciplinary regulations on the part of the interested parties;
- Specificity of the dispute;
- Proportionality of the sanction;
- Communication of the sanction.

By way of example, among the sanctions applied to directors it can be established that:

- A written reprimand is given to a director who
 - o Non-serious breach of one or more rules of conduct or procedure laid down in the MOG or the Code of Ethics.
- A director who:
 - o Violates one or more of the rules of conduct or procedures laid down in the MOG or the Code of Ethics:
 - o Violates company procedures and/or adopts behaviour that is not consistent with the Model or the Ethical Code, performing acts that cause or may cause damage to the company, exposing it to an objective situation of danger concerning the integrity of its assets.
- A director shall be liable to a reduction of up to 50% of the emoluments or remuneration provided for if he/she
 - o Adopts, in the performance of activities in the areas at risk, a conduct which does not comply with the provisions and procedures contained or referred to in the Model or in the Code of Ethics and is unequivocally aimed at committing an offence sanctioned under D.lgs no. 231 of 2001.
- A director who, pursuant to Article 2383 of the Italian Civil Code, is dismissed from office by the Shareholders' Meeting shall be liable to be removed from office if:
 - o Adopts, in the performance of the activities in the areas at risk, a conduct which is clearly in breach of the prescriptions or provisions contained or referred to in the Model or in the Code of Ethics and such as to determine the risk of concrete application against the Company of sanctions provided for by D.lgs no. 231 of 2001.

If the director has a power of attorney with the power to represent the Company externally, the imposition of the disciplinary sanction also entails the automatic revocation of the power of attorney. The director who, in the performance of activities in the areas at risk, adopts a conduct that does not comply with the requirements and procedures laid down or referred to in the Model or in the Code of Ethics, which can lead to an objective risk of committing one of the offences covered by D.lgs no.



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231 of 2001, may be temporarily removed from office, with maintenance of the salary, until the end of the objective risk situation.

DISCIPLINARY SYSTEM APPLIED TO SHAREHOLDERS

In the event of serious breaches of the obligations deriving from the law or from the contract with relevance for the purposes of D.lgs no. 231 of 2001 or the prescriptions and principles established in the Code of Ethics by a Shareholder, the OdV informs the Sole Director so that the same can arrange for the possible adoption, towards the Shareholder, of the exclusion of the same according to the provisions of the 'Article 2286 of the Italian Civil Code

MEASURES TOWARDS MEMBERS OF THE SUPERVISORY BODY

If one of the violations highlighted here is ascertained by a member of the Supervisory Body, the following sanctions will be applied:

- Be wary of timely compliance with the Model;
- Reduction of emoluments or of the expected consideration, up to the extent of 50%;
- Revocation of the assignment.

DISCIPLINARY SYSTEM APPLIED TO THE MEMBERS OF THE SUPERVISORY BODY

All members of the Supervisory Body are jointly and severally liable to the Company for damages resulting from the non-compliance with the duties of diligence in the performance of their duties and the legal obligations imposed for the performance of the assignment.

By way of example, among the sanctions applied to the members of the Supervisory Body it can be established that:

- The member of the Supervisory Body who:
 - o In violation of the Regulations, put in place acts that cause or may cause damage to the company, exposing it to an objective situation of danger regarding the integrity of the assets.
- The member of the Supervisory Body who:
 - o In violation of the Regulations, he puts in place acts that are univocally directed at the commission of a crime sanctioned pursuant to Legislative Decree no. 231 of 2001.
- A member of the Supervisory Body who:



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- In violation of the Regulations, you adopt negligent behavior and / or inexperience that give rise to failure to check the implementation as well as the compliance and updating of the model, such as to determine the risk of concrete application by the Company of the measures provided D.lgs no. lgs. n. 231 of 2001.

The responsibility for the acts and omissions of the members of the Supervisory Body does not extend to that of them who, being free from fault, had their dissent recorded in the minutes and promptly notified the top management.

MEASURES AGAINST THIRD PARTIES

If it is ascertained that one of the violations highlighted here has been committed by a third party recipient, the following sanctions will be applied:

- Be wary of timely compliance with the Model and / or the Code of Ethics; where the factual circumstances allow and recommend it, in order to re-establish the correctness of the factual situation and the contractual relationship, the warning will have as its object the application, at the sole expense of the third party, of all suitable measures to manage and resolve the violations found, under penalty of the application of the penalty indicated below or the immediate termination of the negotiation relationship with the Company, where negotiated;
- The application of a penalty on the agreed amount in favor of the third recipient, to the extent contractually provided for;
- Immediate termination of the contractual relationship with the Company.

In the event that such violations are committed by temporary workers or in the context of contracts for works or services, the sanctions will be applied, upon successful verification of the violations by the worker, against the supplier or the 'contractor. Dimar reserves the right to lodge a claim for compensation, if such conduct results in concrete and material damage (in particular the application by the judge of the pecuniary or disqualifying measures provided for by D.lgs 231/2001) and image.

DISCIPLINARY SYSTEM APPLIED TO THIRD PARTIES

The inclusion of external collaborators and consultants in areas at risk of committing crimes pursuant to D.lgs 231/2001 also entails compliance with the rules and principles included in the Model and the Code of Ethics, and the consequent subject to disciplinary rules.

In advance, the entity must inform the person in question about the adoption of the Model and the Code of Ethics, as well as deliver a copy of the disciplinary regulation on administrative and criminal



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liability, thus allowing the effectiveness of advertising (demonstrated by the acceptance of specific contractual clauses).

Within the contracts stipulated with external collaborators, consultants and professionals, a specific clause is inserted which provides for the sanctioning of the behavior of the independent collaborator, parasubordinate and, in general, of any third party, in the event of conduct that does not comply with the provisions of the model. 231/2001 of Dimar such as to involve the risk of committing the offenses indicated in the relative decree.

In the event that the third recipient does not act in the name and on behalf of Dimar, the clause must include:

- The right to inspect the Model adopted by the other company by Dimar;
- The mutual commitment of each of the parties to respect their own Model or compliance program, sanctioning the related violations in compliance with the principle of graduality, in accordance with the above.

Dimar undertakes to make the related documentation available to these subjects, in order to allow for the punctual compliance with the principles and behaviors defined by the Model adopted.

THE PROCEDURE FOR IMPOSING SANCTIONS

This section indicates the procedures to be followed in the application of the sanctions resulting from the possible commission of violations of the MOG or the Code of Ethics by the recipients of the same. In particular, it is considered appropriate to outline the procedure for imposing sanctions with regard to each category of recipients, indicating for each:

- The stage of the notification of the violation to the interested party;
- The phase of determination and subsequent imposition of the sanction.

Without prejudice to the principle of disciplinary exercise by the Company, art. 6 of D.lgs no. 231/2001 and subsequent amendments provides for the OdV to supervise the functioning and observance of the Model, as well as autonomous powers of initiative and control.

In any case, the necessary involvement of the OdV in the procedure for ascertaining infringements and the subsequent imposition of the same in case of violations of the rules that make up the adopted Model is envisaged.

A disciplinary proceeding cannot be filed or a disciplinary sanction imposed for the above violations, without prior information and opinion of the OdV, even if the proposal to open the disciplinary procedure comes from the Body itself.



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In any case, the application procedure begins following the receipt, by the competent corporate bodies from time to time and indicated below, of the communication with which the Supervisory Body reports the violation of the Model, without prejudice to the hypothesis in which the violations are found directly by the competent corporate functions.

More precisely, in all cases in which the OdV receives a report (even anonymous) or acquires, in the course of its supervisory and verification activity, the elements suitable to constitute the danger of a violation of the Model, the OdV has the obligation to take action in order to carry out the assessments and controls falling within the scope of their activity and deemed appropriate. Once the verification and control activities have been completed, the OdV assesses, on the basis of the elements in its possession, whether a sanctionable violation of the Model has actually occurred.

The OdV is required to identify the source and verify the veracity of what is reported in the report, making use, depending on its nature, of the internal structures of the Company to carry out investigations on the facts subject to judgment; he can also listen directly to the author of the report or the subjects mentioned therein.

If so, report the violation to the competent corporate bodies.

If not, the OdV files with the motivation that is reported in the periodic reports, sending it to the competent corporate functions for the purpose of evaluating the possible relevance of the conduct with respect to other applicable laws or regulations.

With regard to the violations of the Model found in the context of the control activities usually carried out by the Company, the Supervisory Body will be promptly updated to activate the procedure for imposing the sanctions.

THE PROCEDURE FOR IMPOSING SANCTIONS AGAINST DIRECTORS

If it finds a violation of the Model by a person holding the role of Senior Management, the OdV sends a report to the Administrative Body containing:

- The description of the conduct found;
- Indication of the provisions of the Model that appear to have been violated;
- The details of the person responsible for the violation;
- Any documents proving the violation and / or other evidence;
- The proposal of the type of sanction that could be imposed on the basis of the contested conduct.

It is the duty of the OdV to then summon the Director by summoning in writing, containing: an indication of the contested conduct and the provisions of the Model subject to violation and indicating



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the date of the meeting, with the notice to the interested party of the right to formulate any remarks and / or deductions, both written and verbal.

On the occasion of the meeting, the hearing of the interested party is arranged, the acquisition of any deductions made by the latter and the completion of any further investigations deemed appropriate. The OdV, on the basis of the elements acquired, determines the sanction deemed applicable.

THE PROCEDURE FOR IMPOSING SANCTIONS AGAINST EMPLOYEES OR EQUIPPED

If you find a violation of the Model by a person qualifying as an Employee, the procedure for ascertaining the offense is carried out in compliance with the provisions of art. 7 of the Workers' Statute, as well as the applicable collective agreements.

In particular, the OdV transmits to the Sole Director a report containing:

- The description of the conduct found;
- Indication of the provisions of the Model that appear to have been violated;
- The details of the person responsible for the violation;
- Any documents proving the violation and / or other evidence;
- The proposal of the type of sanction that could be imposed on the basis of the contested conduct.

The procedure for ascertaining the offense and for the imposition of any sanction then slavishly follows the provisions of art. 7 of the Workers' Statute and applicable collective agreements.

Once the report of the OdV has been acquired, the Company, also availing itself of the collaboration of the employees of the function inherent to the organization of human resources, complains to the interested party the violation found to the OdV, by means of written communication, duly signed by the Employer , containing:

- The precise indication of the contested conduct and the provisions of the Model subject to violation;
- Notice of the faculty to formulate any deductions and / or written justifications within eight days of receipt of the communication, as well as to request the intervention of the representative of the trade union association to which the interested party adheres or grants a mandate.

The disciplinary regulation provided for by the Workers' Statute provides for a minimum time frame of five days from receipt of the infringement complaint in which the worker can provide any justifications or defend elements, or even request to be heard on the matter.



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Following any counter-arguments of the interested party, the Sole Director decides on the determination and application of the sanction, giving reasons for any disagreement with the proposal made by the OdV.

The Sole Director takes care of the effective application of the sanction in compliance with the laws and regulations, as well as the provisions of collective bargaining and company regulations, where applicable.

The OdV, to which the provision for imposing the sanction is sent for information, verifies its application.

THE PROCEDURE FOR IMPOSING SANCTIONS AGAINST THE SUPERVISORY BODY

The OdV, if it finds a violation of the Model by the Supervisory Body itself, sends to the Sole Director a report containing:

- The description of the conduct found;
- Indication of the provisions of the Model that appear to have been violated;
- The details of the person responsible for the violation;
- Any documents proving the violation and / or other evidence;
- The proposal of the type of sanction that could be imposed on the basis of the contested conduct.

After hearing the alleged cross-examination officer, the Sole Director, on the basis of the elements acquired, determines the sanction deemed applicable, giving reasons for any disagreement with the proposal made by the OdV.

If the sanction deemed applicable consists in the revocation of the appointment, the Sole Director, on the basis of the elements acquired, determines the sanction deemed applicable, giving reasons for any disagreement with the proposal made by the OdV.

THE PROCEDURE FOR IMPOSING SANCTIONS AGAINST THIRD PARTIES

If it finds a violation of the Model by a Third Recipient, the OdV sends the Sole Director a report containing:

- The description of the conduct found;
- Indication of the provisions of the Model that appear to have been violated;
- The details of the person responsible for the violation;
- Any documents proving the violation and / or other evidence;



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- The proposal of the type of sanction that could be imposed on the basis of the contested conduct.

Once the report of the OdV has been acquired, the Sole Director decides on the determination and concrete application of the measure, giving reasons for any disagreement with the proposal made by the OdV.

The Sole Director then sends a written communication to the interested party, containing an indication of the contested conduct and the provisions of the Model and / or the Code of Ethics subject to violation, as well as the applicable contractually envisaged remedy.

After hearing the alleged cross-examination officer, the final provision for the imposition of the sanction is communicated in writing to the person concerned by the Sole Administrator, who also provides for the effective application of the sanction itself in compliance with the law and regulations. The OdV, to which the communication is sent for information, checks the application of the contractual remedy applied.

WHISTLEBLOWING SYSTEM

The violation of the confidentiality obligations of the reporting party's data is considered to be a violation of Model 231 and will be sanctioned pursuant to this sanctioning system.

Law no. 179 of 30 November 2017 ("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") extends to the private sector the protection of the employee or collaborator who reports illegal or recognizing violations relating to the MOG of the entity, of which it has become aware for reasons of its office.

In particular, this law requires that the Models adopted by the Companies provide for:

- One or more information channels which, guaranteeing the confidentiality of the identity of the whistleblower in the management of the report, allow individuals in senior positions and their subordinates to submit detailed reports, based on precise and consistent factual elements, of unlawful conduct or violations of the model, of which they have become aware due to the functions performed;
- At least one alternative reporting channel suitable for guaranteeing, with IT methods, the confidentiality of the identity of the whistleblower ⁽¹⁾; failure to protect the identity of the

¹ With regard to the confidentiality of the identity of the whistleblower, 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.



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- whistleblower, except in the cases provided for by law, is considered just cause for the revocation of the entire OdV or its components;
- The prohibition of retaliation or discriminatory acts, direct or indirect, against the reporting person for reasons connected, directly or indirectly, to the report.
 - With regard to the position of the whistleblower and the retaliatory or discriminatory measures adopted against him, art. 1 paragraph 7 of the law n. 179/2017 provides that the burden of proving that any discriminatory or retaliatory measures taken against the whistleblower are motivated by reasons unrelated to the report is borne by the entity and that, where not justified, the aforementioned acts are to be considered null. 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 of D.lgs No. 23 of 2015 (Article 1 paragraph 8).
 - 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 (National anti-corruption authority) by the interested party or by the most representative trade union organizations in the administration in which they were set up. ANAC 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;
 - 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 turn out 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.

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 ")