


# **Organisation, Management and Control Model**

**pursuant to Legislative Decree No. 231 of 8 June 2001**

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## **GENERAL PART**





APPROVED BY THE BOARD OF DIRECTORS ON 03.07.2018

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## **Section One**

# **LEGISLATIVE DECREE NO 231 OF 8 JUNE 2001**

## 1.1. THE ADMINISTRATIVE LIABILITY OF COMPANIES

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Legislative Decree no. 231 of 8 June 2001, which contains the "Regulations governing the administrative liability of legal persons, companies and associations, including those without legal personality" (hereinafter also the "Legislative Decree 231/2001" or, even just the "Decree"), which came into force on 4 July 2001 with the implementation of Art. 11 of Law no. 300 of 29 September 2000, introduced into the Italian legal system, in accordance with the provisions of the European Union, the administrative liability of commercial companies, companies with share capital and persons, and associations, including those without legal personality.

The Decree also aimed to adapt the internal regulations on the liability of legal persons to some international conventions to which the Italian Republic had already acceded to some time ago, and in particular:

- the Brussels Convention of 26 July 1995 on the protection of the European Communities' financial interests;
- the Brussels Convention of 26 May 1997 on the fight against corruption of European Community officials or officials of Member States;
- the OECD Convention of 17 December 1997 on Combating Bribery of Foreign Public Officials in International Business Transactions.

This new form of liability, although defined as "administrative" by the legislator, has the characteristics of criminal liability, since it is left to the competent criminal judge to ascertain the crimes from which it is derived, and the same guarantees of the criminal process are extended to the Company.

The administrative liability of the Company derives from the commission of offences, expressly indicated in Legislative Decree 231/2001, committed, in the interest or to the advantage of the Company itself, by natural persons who hold representative, administrative or management functions within the Company or of one of its organisational units with financial and functional autonomy, or who exercise, including de facto, the management and control thereof (the so-called "top management"), or who are subject to the management or supervision of one of the above-mentioned persons (the so-called "subordinates"). On the contrary, the existence of an exclusive advantage on the part of the person who commits the offence excludes the liability of the Company, which thus finds itself in a situation of absolute and manifest non-involvement as regards the committed offence.

In addition to the existence of the requirements described above, Legislative Decree 231/2001 also requires that the Company be found guilty in order to be able to assert its liability. This requirement can be traced back to a "fault of organisation", understood as the failure of the Company to adopt adequate preventive measures to avoid the commission of the offences listed in the following paragraph by the persons identified in the Decree. Where the Company is able to demonstrate that it has adopted and effectively

implemented an organisation suitable for preventing the committing of such offences, through the adoption of the Organisation, Management and Control Model provided for by Legislative Decree 231/2001, the latter shall not be liable for administrative liability.

It should be made clear that the administrative liability of the legal person is in addition to the criminal liability but does not nullify the liability of the natural person who physically committed the offence; both instances of liability are subject to investigation before the criminal court.

The company's liability may also be incurred if the predicate offence takes the form of an attempt (pursuant to Art. 26 of Legislative Decree 231/01), i.e. when the person acting on behalf of the company carries out appropriate acts in an unambiguous manner to commit the offence and the action is not carried out or the event does not occur.



## 1.2. THE OFFENCES PROVIDED FOR BY THE DECREE

The offences from which the administrative liability of the Company may derive are those expressly and absolutely referred to in Legislative Decree 231/2001 and subsequent amendments and additions.

Below is a list of the "families of offences" currently included in the scope of application of Legislative Decree 231/2001, see ANNEX 1 of this document for details of the individual cases included in each family:

- 1 Misappropriation of funds, fraud to the detriment of the State or a public body or to obtain public funds and computer fraud to the detriment of the State or a public body (Art. 24)
- 2 Computer crimes and unlawful processing of data (Art. 24-bis)
- 3 Organised crime offences (Article 24-ter)
- 4 Extortion, undue inducement to give or promise other benefits and bribery (Art. 25)
- 5 Counterfeiting of coins, public papers, revenue stamps and instruments or identifying markers (Art. 25-bis)
- 6 Crimes against industry and commerce (Art. 25-bis.1)
- 7 Corporate crime (Art. 25-ter)
- 8 Crimes for the purposes of terrorism or subversion of the democratic order provided for by the Penal Code and special laws (Art. 25-quater)
- 9 Practices of female genital mutilation (Art. 25-quater.1)
- 10 Crimes against the individual (Art. 25-quinquies)
- 11 Offences of market abuse (Art. 25-sexies)
- 12 Offences of culpable homicide and serious or very serious culpable injury, committed in violation of the regulations on the protection of health and safety at work (Art. 25-septies)
- 13 Receiving, laundering and using money, goods or benefits of illicit origin, as well as self-money laundering (Art. 25-octies)
- 14 Copyright infringement offences (Art. 25-novies)
- 15 Inducement not to make statements or to make false statements to the judicial authority (Art. 25-decies)
- 16 Environmental offences (Art. 25-undecies)
- 17 Employment of illegally staying third-country nationals (Art. 25-duodecies)
- 18 Offences of racism and xenophobia (Art. 25-terdecies)
- 19 Transnational offences (Law 146/2006)



### 1.3. SANCTIONS IMPOSED BY THE DECREE

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The system of sanctions defined by Legislative Decree 231/2001 for the commission of the offences listed above provides for the application of the following administrative sanctions, depending on the offences committed:

- financial penalties;
- disqualification sanctions;
- confiscation of the proceeds of the crime;
- publication of the judgment.

The disqualification sanctions, which may be imposed only where expressly provided for and also as a precautionary measure, are as follows:

- prohibition from exercising the activity;
- suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;
- prohibition from entering into contracts with Public Authorities;
- exclusion from benefits, financing, contributions and subsidies, and/or revocation of those already granted;
- prohibition from advertising goods or services.

Legislative Decree 231/2001 also provides that, if there are the conditions for the application of a disqualifying sanction that provides for an interruption of the company's activity, the judge, instead of applying the said sanction, may order the continuation of the activity by a judicial commissioner (Art. 15) appointed for a period equal to the duration of the penalty that would have been applied, if at least one of the following conditions is met:

- the company performs a public service or a service of public necessity, the interruption of which may cause serious harm to the community;
- the interruption of activity is likely to have significant repercussions on employment, taking into account the size of the company and the economic conditions of the territory in which it is situated.

### 1.4. CONDITION EXEMPTING ADMINISTRATIVE LIABILITY

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Article 6 of Legislative Decree 231/2001 establishes that the Company is not liable for administrative liability if it is proven that:

- before the offence was committed, the management body adopted and effectively implemented models of organisation, management and control suitable for preventing offences of the type committed;
- the task of supervising the functioning and observance of the models and ensuring that they are updated has been entrusted to a Company Body with autonomous powers of initiative and control (the so-called Supervisory Body);

- the persons have committed the offence by fraudulently circumventing the organisational, management and control models;
- there was no omission or insufficient supervision by the Supervisory Board.

The adoption of the Organisation, Management and Control Model, therefore, allows the Company to avoid the attribution of administrative liability. The mere adoption of this document, by resolution of the Administrative Body of the Company, is not, however, in itself sufficient to exclude such liability, since it is necessary that the Model be effectively and effectively implemented.

With reference to the effectiveness of the Organisation, Management and Control Model for the prevention of the commission of the offences provided for by Legislative Decree 231/2001, it is required that it:

- identifies the company activities in the context of which the crimes may be committed;
- provides specific protocols aimed at planning the formation and implementation of the Company's decisions in relation to the offences to be prevented;
- identifies ways of managing financial resources that are suitable for preventing the commission of offences;
- provides for obligations to provide information to the body responsible for supervising the functioning of and compliance with the models;
- introduces a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the Organisation, Management and Control Model.

With reference to the effective application of the Organisation, Management and Control Model, Legislative Decree 231/2001 requires:

- a periodic inspection, and, in the event that significant violations of the prescriptions imposed by the Model are discovered or there are changes in the organisation or activity of the Company or legislative changes, for the modification of the Organisation, Management and Control Model;
- the imposition of sanctions in the event of violation of the provisions imposed by the Organisation, Management and Control Model.

## **1.5. OFFENCES COMMITTED ABROAD**

Pursuant to Article 4 of the Decree, the Company may be held liable, in Italy, for the commission of certain offences outside the national borders. In particular, Article 4 of the Decree provides that persons having their head office in State territory are also liable in relation to offences committed abroad in cases and under the conditions provided for in Articles 7 to 10 of the Criminal Code, provided that the State where the offence was committed does not take action against them.

Therefore, the Company is liable to prosecution when:

- it has its main office in Italy, i.e. the actual office where the administrative and management activities are carried out, possibly different from that in which the company or the registered office is located (bodies with legal personality), or the place where the activity is carried out on a continuous basis (bodies without legal personality);
- the State with jurisdiction in which the act was committed is not proceeding against the Company;
- the request of the Minister of Justice, to which the punishability may be subject, also refers to the Company itself.

These rules apply to offences committed entirely abroad by top management or subordinates.

For criminal conduct that has taken place, even if only in part in Italy, the territoriality principle pursuant to Art. 6 of the Criminal Code applies, according to which "the crime is considered committed in the territory of the State, when the action or omission, which constitutes it, has taken place there in whole or in part, or the event that is the consequence of the action or omission has taken place there".

## **1.6. INTEGRATION OF THE STANDARD: THE GUIDELINES OF THE TRADE ASSOCIATIONS AND BEST PRACTICES OF REFERENCE**

In accordance with the provisions of Article 6, paragraph 3 of Legislative Decree 231/2001, the organisation and management models may be adopted on the basis of the codes of conduct drawn up by the trade associations and communicated to the Ministry of Justice, which may, if necessary, make observations.

The first trade association to draw up a policy document for the construction of the models was Confindustria which, in March 2002, issued guidelines, which were then partially modified and updated in May 2004, March 2008 and lastly in 2014 (hereinafter also referred to as the "Guidelines"). All versions of the Confindustria Guidelines were then judged to be adequate by the Ministry of Justice.

Following the formalisation of the 231 Guidelines by Confindustria, many other sector associations (e.g., AEFI, ABI, ANCE, ANCPL, Assobiomedica, Farmindustria, etc.) have drawn up their own Guidelines, taking into account the principles developed by the reference regulations and the relevant best practices.

In addition to the above guidelines, further guidance for the drafting and effective implementation of 231 Models can be obtained from other sources of hard law and soft law tools, including, for example:

- the Anti-mafia Code (Law no. 161 of 17 October 2017), specifically relevant for the prevention of infiltration by organised crime and criminal association aimed at committing crimes against the Public Administration;
- the instructions provided by the Ministry of Labour and Social Policies, with reference to issues in the field of Health and Safety at Work regarding the preventive monitoring system (pursuant to paragraph 4, Article 30 of Legislative Decree 81/2008) and the indications for the adoption of the disciplinary system (pursuant to paragraph 3, Article 30 of Legislative Decree 81/2008);
- Annex 20 to the G 20 Leaders Declaration, or "G 20 HIGH LEVEL PRINCIPAL ON LIABILITY OF LEGAL PERSONS FOR CORRUPTION", adopted in Hamburg on 7-8 July 2017 and the UNCAC and OECD provisions referred to therein, with specific reference to the fight against corruption and the liability of legal entities;
- the ISO 37001 standard - "Anti-bribery management systems", a reference standard in the definition and implementation of management systems aimed at combating corruption.

A common element of all the best practices and references mentioned above is the importance given to the actual implementation of preventive measures as a reference parameter for compliance with the Decree.

In particular, in defining the Organisation, Management and Control Model, the best practices provide for the following project phases characterising the regulatory compliance programme:

- the identification of risks, i.e. the analysis of the business context, to highlight in which areas of activity and according to which methods the offences envisaged by Legislative Decree 231/2001 may occur;
- the preparation of a suitable monitoring system to prevent the risk of the offences identified, through the evaluation of the existing monitoring system and its degree of adaptation to the requirements indicated by Legislative Decree 231/2001.

The most important components of the compliance programme in order to guarantee the effectiveness of the Organisation, Management and Control Model are as follows:

- the provision of ethical principles and rules of conduct that convey the daily commitment of leadership to issues of legality, the definition and application of a policy of "zero-tolerance" in respect of any violation of the provisions of law and regulations of reference;



- an adequately structured, updated, formalised and clear organisational system, in particular with regard to the attribution of responsibilities and lines of hierarchical and functional dependence;
- authorisation and signing powers consistent with the organisational and management responsibilities assigned, setting, where appropriate, adequate spending limits;
- manual and/or IT processes that regulate the performance of activities, providing for appropriate controls;
- integrated control and monitoring systems that, by considering all operational risks, are able to provide timely reporting of the existence and onset of critical situations, with particular reference to financial and non-financial controls and due diligence on counterparties;
- information and communication, characterised by timeliness, capillarity, effectiveness, authority, clarity and completeness, as well as the implementation of adequate staff training programs, modulated according to the different levels and types of recipients;
- systems for reporting offences and violations of the compliance programme, through instruments and methods suitable for protecting the confidentiality of the person reporting them, as well as rules and disciplinary measures that combat the retaliatory phenomena to the detriment of the reporting person;
- programs for the continuous improvement of the compliance system, also in relation to the aspects of updating the risk assessment and the preventive control measures following changes in the reference regulations, in the business, in the organisation and/or in Company processes.

Consistent with reference best practices, the components of the compliance program described above must comply with a series of general control principles, including:

- verifiability, traceability, consistency and appropriateness of each operation, transaction and action;
- application of the principle of separation of functions and segregation of duties (no one can independently manage an entire process);
- establishment, execution and documentation of control activities on processes and activities at risk of crime.
  - establishment, execution and documentation of control activities on processes and activities at risk of crime.
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## **Section two**

# **MODEL OF ORGANISATION, MANAGEMENT AND CONTROL OF ITALIAN EXHIBITION GROUP S.P.A. GROUP S.P.A.**

## 2. COMPANY PROFILE

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Italian Exhibition Group S.p.A. (hereinafter also referred to as "Italian Exhibition Group" or "the Company") is the result of the merger between Rimini Fiera S.p.A. and Fiera di Vicenza S.p.A., following the acquisition of the latter by the former; two first-rate companies in the Italian trade fair scene whose events, in more than 60 years of activity, have become a benchmark for key production sectors, many of which are international leaders.

Italian Exhibition Group adopts the "traditional" administration system provided for by the Italian Civil Code, whose corporate bodies are represented by the Shareholders' Meeting, the Board of Directors and the Board of Statutory Auditors, with the assignment of the accounting audit to an external auditing firm. The Shareholders' Meeting has the task of making the most important decisions for the Company, including the appointment of corporate bodies, approval of the financial statements and amendments to the Articles of Association.

The Board of Directors has resolved to confer specific powers on the Chairman of the Board of Directors, the Vice-Chairman and the Managing Director. Further special attorneys are also identified and powers of attorney are delegated within the organisation, as defined in the documentation relating to the corporate governance system (ref. document "Delegation of Authorities", kept at the Company's registered office and made available for consultation to Directors, Statutory Auditors, the Supervisory Body and anyone who is entitled to view it).

### 2.2 PURPOSE OF THE MODEL

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Within the context illustrated, Italian Exhibition Group is sensitive to the need to ensure conditions of fairness and transparency in the conduct of business and related corporate activities, to protect its image and reputation, the expectations of its stakeholders and the work of its employees and is also aware of the importance of having an Organization, Management and Control Model in accordance with Legislative Decree 231/2001 (hereinafter the "Model") suitable for preventing the commission of unlawful conduct by its employees and all those who work to achieve the objectives of the Company, subject to management or supervision by the same.

Although the adoption of the Model is not an obligation imposed by the Decree, but an optional choice for each individual company, for the reasons mentioned above, Italian Exhibition Group has decided to adapt to the provisions of the Decree, implementing a program aimed at ensuring full compliance with the principles of conduct and the organisational, management and control tools adopted by the Company to the purposes of the Decree.





In the light of the above, by resolution of the Board of Directors of 3 July 2018, the Company therefore approved this Organisational, Management and Control Model for the purposes of Legislative Decree 231/2001, which enhances what was previously developed within the Organisational Models of the legal entities that currently constitute it. In particular, Italian Exhibition Group has adopted the Model with the intention of pursuing the following objectives:

- to prohibit conduct that may constitute the types of offence referred to in the Decree;
- to strengthen the awareness that any violation of the Decree, the prescriptions contained in the Model and the principles of the Code of Ethics may result in the application of sanctions (monetary and disqualification measures) also against the Company;
- to spread a corporate culture based on legality, in the awareness that the Company expressly rejects any conduct contrary to the law, regulations, internal provisions and, in particular, the provisions contained in this Model;
- to achieve a balanced and efficient organisational structure, with particular regard to the clear allocation of powers and transparency of decisions, preventive and subsequent controls on acts and activities, as well as the correctness and truthfulness of internal and external information;
- to enable the Company, thanks to a system of control controls and constant monitoring of the correct implementation of this system, to prevent and/or promptly combat the commission of significant offences pursuant to the Decree.

## **2.3 RECIPIENTS**

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In accordance with the Decree and within the scope of their respective competences, the recipients of the Model's provisions are the employees of the Italian Exhibition Group and all those who work for the achievement of the Company's objectives, in their capacity as shareholders, company representatives (Directors, members of the corporate bodies, managers, etc.), external collaborators, as well as all third parties who enter into relations with the Company (proxies, consultants, however they may be called, intermediaries, agents, contractors, customers and suppliers, etc.). These subjects therefore constitute, as a whole, the Recipients of this Model (hereinafter "Recipients").

## 2.4 FUNDAMENTAL ELEMENTS OF THE MODEL

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The Model consists of this General Section, which illustrates the functions and principles of the Model as well as identifying and regulating its essential components (the System of preventive controls, the Disciplinary System and the sanction mechanisms, the characteristics of the Supervisory Body and the process of updating the Model over time) and the Special Sections that describe the risks and offences identified and the related principles of conduct and control to prevent them.

The fundamental elements developed by the Italian Exhibition Group in the definition of the Model can be summarised as follows:

- the identification of company activities in the context of which it is possible to envisage the commission of crimes that are presumed to be liable pursuant to Legislative Decree 231/2001, carried out by mapping the so-called "sensitive activities" (pursuant to Legislative Decree 231/2001), with examples of possible methods of committing the crimes and instrumental processes in the context of which, in theory, the conditions and/or means for committing the crimes included in the Decree could occur;
- the provision of specific control measures (as explained in the following Special Sections of this Model and in the company's procedural system) relating to the areas of activity/processes considered to be at potential risk of committing an offence, aimed at expressly regulating the formation and implementation of the Company's decisions, in order to provide precise indications on the system of preventive controls in relation to individual types of offence to be prevented;
- the establishment of a Supervisory Body, with the attribution of specific monitoring the effective implementation and application of the Model;
- the adoption of a sanctioning system (as specified in the specific Section of the General Part of this Model) aimed at ensuring the effective implementation of the Model and containing the disciplinary measures applicable in the event of violation of the provisions contained in the Model itself;
- carrying out information and training activities on the contents of this Model (as better described in the dedicated section of this General Section).

## 2.5 IDENTIFICATION OF ACTIVITIES WITH A POTENTIAL "CRIME RISK".

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Article 6, paragraph 2, letter a) of Legislative Decree 231/2001 expressly provides that the Company's Organisation, Management and Control Model identifies the company activities within which the crimes included in the Decree may potentially be committed. As a result, the Company has carried out an in-depth analysis of its business activities.

As part of this activity, the Company first analysed its organisational structure, which is represented in the company organisational chart, which identifies the Company's organisational structures, highlighting their roles and hierarchical lines.

Subsequently, the Company proceeded to analyse its business activities on the basis of information collected from top management who, due to their role, have the broadest and deepest knowledge of the operations of the business sector for which they are responsible. In particular, the identification of the activities at risk within the company processes was based on the preliminary analysis:

- the company's organisational chart, which highlights the hierarchical and functional reporting lines;
- the resolutions and reports of the administrative and control bodies;
- the corpus of company regulations (i.e. procedures, organisational provisions) and the monitoring system in general;
- the system of powers and delegation;
- the instructions contained in the reference guidelines and best practices;
- of what has been elaborated in the context of the Organizational Models elaborated by the legal entities that currently make up the Company, as well as of the experiences gained in such contexts.

The results of the activity described above have been collected in a descriptive form (the so-called Matrix of Crime-Risk Activities), which illustrates in detail the risk profiles for the committing the offences referred to in Legislative Decree 231/2001, as part of the activities of Italian Exhibition Group S.p.A.

This document is kept at the Company's registered office and made available for consultation to the Directors, Statutory Auditors, the Supervisory Board and anyone who is entitled to inspect it.

## 2.6 THE INTERNAL CONTROL AND RISK MANAGEMENT SYSTEM

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The Company's internal control and risk management system consists of a set of tools, organisational structures and corporate procedures designed to contribute, through a process of identification, the management and monitoring of the main risks within the Company, to the sound and correct management of the Company, consistent with the objectives established by the Board of Directors.

This risk management and control system is integrated into the more general organisational and corporate governance structures adopted by the Company and takes into account existing reference models and best practices in this area.

The current internal control system of the Italian Exhibition Group is aimed at achieving the following objectives:

- *"every operation, transaction and action must be verifiable, documented, consistent and appropriate"*: every operation must be supported by adequate documentation on which the corporate functions in charge can proceed at any time to carry out controls that certify the characteristics and reasons for the operation and identify who authorised, carried out, recorded and verified the operation itself;
- *"no one can independently manage an entire process"*: the control system operating in the company must guarantee the application of the principle of separation of functions, so that the authorisation to carry out an operation must occur under the responsibility of a person other than the person who accounts for, carries out or controls the operation itself. In addition, the system provides that: (i) no one is granted unlimited powers; (ii) powers and responsibilities are clearly defined and known within the organisation; (iii) powers of authorisation and signature are consistent with the organisational responsibilities assigned;
- *"Documentation of controls"*: the performance of controls, including supervisory controls, carried out in accordance with assigned responsibilities must be documented.

In particular, the internal control system of the Italian Exhibition Group is based not only on the rules of conduct provided for in this Model, but also on the following elements:

- the Code of Ethics;
- the hierarchical-functional structure (company organisation chart);
- the system of proxies and powers of attorney;
- the company regulatory system, consisting of the procedures, organisational provisions and operating instructions that identify the control and monitoring activities to monitor the activities at risk, with further indication of the methods of traceability of these controls;



- information systems geared towards the segregation of functions and the protection of the information contained therein, with reference to both the management and accounting systems and the systems used to support the operational activities connected with the business.
- as well as the functions of the Head of Internal Audit, the Director in charge of the Internal Control and Risk Management System and, if appointed, the Control and Risk Committee, which, if present, is also responsible for coordination between the subjects of the Internal Control System.

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

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The Company, determined to base its business activities on the respect for legality and ethical principles, has adopted a Code of Ethics, which establishes a series of rules of "corporate ethics" that the Company recognises as its own and with which it requires its corporate bodies and employees, as well as third parties who, for whatever reason, have business relations with it, to comply.

The Model, whose provisions are in any case consistent with, and conform to the principles of the Code of Ethics, complies more specifically to the requirements of the Decree and is, therefore, aimed at preventing the commission of the types of crimes included in the scope of operation of Legislative Decree 231/2001.

The Code of Ethics of the Italian Exhibition Group affirms, however, principles of correct conduct of business suitable also to prevent the unlawful conduct referred to in the Decree, thus acquiring preventive relevance also for the purposes of the Model, and thus constituting a complementary element of it.





## Section Three

# THE SUPERVISORY BODY

## SECTION 3 - SUPERVISORY BODY

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Article 6, paragraph 1, of Legislative Decree 231/2001 requires, as a condition for benefiting from the exemption from administrative liability, that the task of supervising the observance and functioning of the Model and taking care of its updating, be entrusted to a Supervisory Body within the Company which, endowed with autonomous powers of initiative and control, continuously exercises the tasks entrusted to it. Therefore, the Supervisory Board performs its functions outside the operational processes of the Company, reporting periodically to the Chief Executive Officer and the Board of Directors.

In compliance with the provisions of Legislative Decree 231/2001, the Board of Directors of the Italian Exhibition Group has established a collegial Supervisory Body, functionally dependent on the Board itself.

In particular, the composition of the Supervisory Board has been defined in such a way as to guarantee the following requirements:

- **Autonomy and independence:** this requirement is ensured by the position within the organisational structure as a staff unit and in the highest possible position, providing for the "reporting" to the highest operational top management, i.e. to the Board of Directors as a whole;
- **Professionalism:** this requirement is guaranteed by the wealth of professional, technical and practical knowledge available to the members of the Supervisory Board. In particular, the chosen composition guarantees suitable legal knowledge and knowledge of the principles and techniques of control and monitoring, as well as of the company's organisation and main processes;
- **Continuity of action:** with reference to this requirement, the Supervisory Board is required to constantly monitor, through powers of investigation, on the compliance with the Model by the Recipients and to see to its implementation and updating, representing a constant reference for all personnel of the Italian Exhibition Group.

### 3.1 DURATION IN OFFICE, FORFEITURE AND REVOCATION

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The members of the Supervisory Board shall remain in office for three years from the date of their appointment until the subsequent resolution/determination of the Administrative Body that replaces them, and in any case shall expire with the relinquishment of the Administrative Body that appointed them.

They are chosen from among persons with an ethical and professional profile of indisputable value and must not be in a conjugal or kinship relationship with the Board of Directors.

Employees of the Company, members of the Board of Statutory Auditors, and external professionals may be appointed as members of the Supervisory Body. The latter must not have relations with the Company that would constitute a conflict of interest.

The remuneration of the members of the Supervisory Body, whether internal or external to the Company, does not constitute a conflict of interest.

Persons in one of the following situations may not be appointed as a member of the Supervisory Board and, if appointed, shall cease to be a member:

- spouse, relation or affinity up to the 4th degree, of cohabitation in *more uxorio*, or relation of persons who fall within the affected sphere, with: (a) members of the Board of Directors, (b) persons who hold representative, administrative or management positions in the Company or in one of its organisational structures endowed with financial and functional autonomy, (c) persons who exercise, even de facto, the management and control of the Company and the Independent Auditors, as well as other persons indicated by law;
- conflicts of interest, including potential conflicts of interest, with the Company or its subsidiaries, which compromise its independence;
- direct or indirect ownership of shareholdings of such a size as to enable them to exercise significant influence over the Company or its subsidiaries;
- functions of executive director held, in the three financial years prior to appointment as a member of the Supervisory Board, in companies subject to bankruptcy, compulsory administrative liquidation or similar procedures;
- conviction, even if not legally enforceable, or application of the penalty on request (so-called "plea bargaining"), in Italy or abroad, for violations relevant to the purposes of administrative liability pursuant to Legislative Decree 231/2001;
- conviction, even if not final, or sentence of "plea bargaining" to a penalty that involves the prohibition, even temporary, from public office, or the temporary prohibition from executive office of the legal persons and the enterprises.

If any of the above reasons for replacement or integration or for ineligibility and/or forfeiture should arise for a member, he must immediately inform the other members of the Supervisory Body and automatically forfeit his office. The Supervisory Body communicates the information to the Chairman of the Board of Directors, for the formulation of the proposal to replace the Board of Directors.

Members who have a subordinate employment relationship with the Company shall automatically forfeit their office in the event of termination of the said relationship and regardless of the cause of the termination of the same.

The Board of Directors may revoke the members of the Body at any time, by a Board resolution, but only for just cause, and may also suspend the functions and/or powers of the Body and appoint an interim or revoke the powers, by specific written intent.

The following constitute a just cause for revocation of the members:

- the ascertainment of a serious breach by the Supervisory Body in the performance of its duties;
- failure to notify the Board of Directors of a conflict of interest that prevents the member of the Body itself from keeping their role;
- a final conviction of the Company, or a plea bargaining sentence, where the acts prove that the Supervisory Body has failed or insufficiently supervised the Company;
- violation of the obligations of confidentiality with regard to news and information acquired in the exercise of the functions of the Supervisory Body, as specified in the letter of designation and appointment of the members of the Supervisory Body itself;
- a conviction, even if not final, or the application of a penalty on request (so-called "plea bargaining"), in Italy or abroad, for violations relevant to the purposes of administrative liability pursuant to Legislative Decree 231/2001;
- a sentence, even if not legally binding, or a sentence of "plea bargaining" to a penalty that involves a ban, even temporary, from public office, or a temporary ban from executive office of legal persons and companies;
- for the member linked to the Company by a subordinate employment relationship, the initiation of disciplinary proceedings for facts from which the sanction of dismissal may derive.

If the revocation is made without just cause, the revoked member shall have the right to request immediate reinstatement in office.

Each member may withdraw at any time from the office with at least 3 months' written notice, to be communicated to the Directors by registered letter with notice of receipt. The Board of Directors appoints the new member during the first meeting of the Board itself, and in any case within 60 days from the date of termination of the withdrawing member.

If a member of the Supervisory Board ceases to be present, for revocation or withdrawal, the appointment of the new member of the Supervisory Board is referred to the Board of Directors.



The Supervisory Board defines, in full autonomy, the rules for its own functioning in the "Regulation of the activity of the Supervisory Board", sent to the Managing Director and the Board of Directors for acknowledgement.

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

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The Supervisory Board is entrusted with the following tasks

- to supervise the dissemination within the Company of knowledge, understanding and compliance with the Model;
- to supervise the validity and adequacy of the Model, i.e. its concrete capacity to prevent the behaviours sanctioned by the Decree;
- to supervise the implementation of the Model within the areas of activity potentially at risk of crime;
- to report an opportunity to update the Model to the Board of Directors of the Company, where there is a need for adjustment in relation to a change in company and/or regulatory conditions.

In the performance of these activities, the Body will carry out the following tasks, in agreement with the Managing Director, as Director in charge of the internal control and risk management system and according to a work plan defined at least every six months:

- coordinate and collaborate with Company departments (also through specifically planned meetings, compatible with the normal operational activity of the departments themselves) for the best monitoring of the company activities identified in the Model as at risk of crime;
- verify the establishment and functioning of specific "dedicated" information channels (e.g. e-mail address and fax number), aimed at facilitating the flow of reports and information to the Body;
- carry out targeted checks on certain operations or specific acts, carried out within the areas of company activity identified as being at potential risk of crime;
- verify and check the regular maintenance and effectiveness of all the documentation concerning the activities/operations identified in the Model, having access to all the documentation and information considered useful for monitoring purposes;
- verify the effective performance of the information and training initiatives on the Model undertaken by the Company;
- avail itself of the assistance and support of the Company's employees for monitoring activities, as well as of the Employer and the structure coordinated by them for safety and hygiene issues in the workplace, or of any external consultants for problems of a particular complexity or that require specific skills (e.g. in the environmental field);

- carry out or arrange for checks to be carried out on the truthfulness and validity of the reports received, prepare a report on the activities carried out and to propose to the Human Resources Department, which is responsible for the adoption of disciplinary sanctions against Company personnel, the possible prescription of the measures referred to in Section Four, informing the Managing Director and the Chairman of the Board of Directors;

The Body shall also:

- immediately report to the Board of Directors any violations of the Model by the Directors of the Company or by its top management;
- immediately report any violations of the Model, considered justified, by the entire Board of Directors or by one or more Directors, where justified, to the Board of Statutory Auditors.

For the purposes of carrying out the above requirements, the Body is endowed with the powers indicated below:

- to issue provisions to regulate its activities and prepare and update the list of information that must reach it from the corporate functions in agreement with the Managing Director;
- to have access, even without prior authorisation, to any company document deemed relevant for the performance of the functions assigned to it by Legislative Decree 231/2001;
- to provide that the heads of company Departments, and in any case all Recipients, promptly provide the information, data and/or news requested of them to identify aspects related to the various company activities relevant to the Model and to verify the effective implementation of the same by the Company;
- to investigate the reports received in order to verify whether they constitute violations of the Code of Ethics and/or the Model and to ascertain whether they are justified, reporting, following the outcome of the investigations conducted, to the competent Management, the Managing Director and the Chairman of the Board of Directors or to the Board of Directors, depending on the role of the perpetrator in the company, the opportunity to initiate disciplinary proceedings or to take appropriate sanctioning measures against the perpetrator themselves;
- to obtain information concerning the results of disciplinary procedures or sanctioning initiatives taken by the Company for ascertained violations of the Code of Ethics and/or the Model, and, in case of filing, to ask for the reasons;
- to resort, within the resources made available by the approved budget, to external consultants of proven professionalism in cases where this is necessary for the performance of verification and control activities or proposals for updating the Model.

In order to improve the performance of its activities, the Body may delegate one or more specific tasks to individual members who will carry them out in the name and on behalf of the Body itself. With regard to the delegated tasks, the responsibility arising from them falls to the Body as a whole.

The Board of Directors of the Company assigns an annual expenditure budget to the Supervisory Body for the established amount, also taking into account the proposals of the Supervisory Body itself and, in any case, adequate in relation to the functions assigned to it. The Body independently decides on the expenses to be incurred in compliance with the company's powers of signature and, in the event of expenses exceeding the budget, must be authorised by the Board of Directors.

### **3.3 SUPERVISORY BODY COMMUNICATION FLOWS**

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As already mentioned above, in order to guarantee full autonomy and independence in the performance of the relative functions, the Supervisory Body communicates directly with the Managing Director and the Board of Directors of the Company.

In particular, the Supervisory Body reports to the corporate bodies on the status of implementation of the Model and the results of supervisory activities through direct reporting and meetings (including audio/video conferences), in the following ways:

- to the Board of Directors on a half-yearly basis by means of a written report, which illustrates the monitoring activities carried out by the Body itself, the critical issues identified and any corrective or improvement measures required to ensure the operational implementation of the Model;
- promptly to the Board of Statutory Auditors, in relation to alleged violations committed by top management or members of the Board of Directors, without prejudice to the right of the Board of Statutory Auditors to request information or clarification regarding such alleged violations.

The Supervisory Body may be convened at any time by both the Board of Directors and the Board of Statutory Auditors and, in turn, may request the convening of the aforesaid Corporate Bodies for matters relating to the functioning and effective implementation of the Model or in relation to specific situations that, due to their seriousness, require its convening.

The reporting activity indicated above will be documented through minutes and kept in the Body's records, in compliance with the principle of confidentiality of the data and information contained therein, as well as the regulatory provisions on the processing of personal data.



In order to guarantee a correct and effective flow of information, as well as to ensure the complete and correct exercise of its duties, the Body may also request clarifications or information directly from the subjects having the main operational responsibilities, informing the Managing Director accordingly.

### **3.4 INFORMATION FLOWS TO SUPERVISORY BODIES**

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Legislative Decree 231/2001 sets out, among the requirements that the Model must satisfy, the establishment of specific information obligations towards the Supervisory Board by the Company's Departments/Functions, aimed at enabling the Board itself to carry out its supervisory and verification activities.

In this regard, the following information must be communicated to the Supervisory Board:

- on a periodic basis, information, data, news and documents that constitute derogations and/or exceptions from company procedures, previously identified by the Supervisory Body and formally requested by the latter to the individual Departments/Functions (so-called information flows), according to the procedures and timescales previously defined and communicated by the Supervisory Body itself;
- within the scope of the Supervisory Body's verification activities, all information, data, news and documents deemed useful and/or necessary for carrying out the said verifications, previously identified by the Supervisory Body and formally requested in due time from the individual Departments/Functions;
- on an occasional basis, any other information, of any nature whatsoever, concerning the implementation of the Model and/or the Code of Ethics in the areas of activity at risk of offences, as well as compliance with the provisions of the Decree, which may be useful for the purposes of carrying out the tasks of the Body (so-called reports).

In this regard, the Recipients must report to the Supervisory Body, in order to protect the integrity of the Company, detailed reports of unlawful conduct relevant under the Decree and based on precise and consistent factual elements or violations of the Organisation and Management Model adopted, of which they have become aware by reason of the functions performed.

To this end, dedicated communication channels for the consultation of the Supervisory Body are established, consisting of:

- an e-mail address: [odv@iegexpo.it](mailto:odv@iegexpo.it)
- a mailing address:

Italian Exhibition Group  
Via Emilia, 155  
47921 Rimini  
- Reserved OdV -

made known to the recipients of the Model and to whom any reports may be sent, also pursuant to Art. 6, paragraph 2-bis of Legislative Decree 231/2001 (so-called "whistleblowing"). Access to these reporting channels is reserved exclusively for members of the Body.

These methods of transmitting reports are designed to ensure the utmost confidentiality of the identity of the reporter, also in order to avoid retaliatory attitudes or any other form of discrimination or penalisation against them.

The Company guarantees the protection of the reporting subject against any form, direct or indirect, of retaliation, discrimination or penalisation, application of sanctioning measures, demotion, dismissal, transfer or submission to another organisational measure having negative, direct or indirect effects on working conditions for reasons directly or indirectly connected with the reporting individual.

The Company ensures the confidentiality and anonymity of the reporter in all instances, without prejudice to legal obligations and the protection of the rights of the Company or of persons accused wrongly and/or in bad faith.

The Supervisory Body will evaluate the reports received and may convene, if it deems it appropriate, both the reporter to obtain further information and the alleged perpetrator of the violation, also giving rise to all the checks and investigations that are necessary to ascertain the merits of the report. In any case, the confidentiality of the identity of the reporter will be guaranteed in the context of the management of the reports.

Reports that lack any substantial element in support of them, are excessively vague or insubstantial, or are clearly defamatory or libellous will not be taken into consideration. Once the legitimacy of the report has been ascertained, the Body:

- for violations committed by employees, immediately notifies the department responsible for human resources management in writing, with information to the Managing Director and the Chairman of the Board of Directors for the initiation of the consequent disciplinary action;
- for violations of the Model and/or the Code of Ethics, considered justified, by the Company's Directors, immediately notifies the Managing Director and the Chairman of the Board of Directors in writing;

- for violations of the Model and/or the Code of Ethics, considered justified, by top management of the Company, immediately notifies in writing the Managing Director, the Chairman of the Board of Directors and the Chairman of the Board of Statutory Auditors.

In addition to the above information, the following must also be sent to the Supervisory Body:

- by Corporate, Legal and Compliance Affairs of the information concerning them:
- measures and/or information from the judicial police authorities,
- by any other authority, including administrative authorities, involving the Company or top management, from which it can be inferred that investigations are being carried out, even against unknown persons, for the offences referred to in Legislative Decree 231/2001, without prejudice to the obligations of legally imposed confidentiality and secrecy;
- requests for legal assistance from managers and/or employees in the event of legal proceedings being initiated for offences included in Legislative Decree 231/2001;
- the results of any actions taken following a written report by the Supervisory Body of an ascertained violation of the Model, the imposition of disciplinary sanctions for violation of the Model, as well as the measures of archiving with the relative reasons;
- by the CFO of any news concerning it:
- changes in the system of proxies and powers of attorney, as well as amendments to the articles of association or the company's organisational chart;
- by the Human Resources Management Function, information concerning
- reporting of serious injuries (manslaughter or serious negligent injury)
- any serious injury suffered by the Company's employees, collaborators and, more generally, all those who have access to the Company's facilities, with a prognosis of more than 40 days;
- changes in roles and responsibilities within the workplace safety management systems (such as appointment as an Employer, delegation of functions pursuant to Art. 16 of Legislative Decree 81/2008, such as the appointment of a Health and Safety Officer) and environment (such as powers of attorney and delegation in environmental matters).

All information, documentation, including the reports required by the Model, and reports collected by the Supervisory Body and received by it in the performance of its institutional duties must be kept by the Supervisory Body in a special archive set up at the Vicenza Head Office - Corporate, Legal and Compliance Affairs, in compliance with the provisions of the law on the processing of personal data.

## Section Four

# SYSTEM OF SANCTIONS



## SECTION 4 - SYSTEM OF SANCTIONS

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The definition of a sanctioning system, applicable in the event of a violation of the provisions of this Model, is a necessary condition to ensure the effective implementation of the Model itself, as well as an essential prerequisite to allow the Company to benefit from the exemption from administrative liability.

The application of disciplinary sanctions does not depend on the imposition of a criminal sentence on the employee, manager or top management, or on the initiation of criminal proceedings and even on the commission of a relevant offence pursuant to Legislative Decree 231/2001.

For the purposes of applying the disciplinary system, any action or behaviour, even of an omissive nature, in violation of the rules contained in this Model of Organisation, Management and Control constitutes a relevant conduct, which determines the application of any sanctions.

The application of disciplinary sanctions must be inspired by the principle of proportionality and appropriateness; in particular, the objective and subjective aspects of the relevant conduct will be taken into account when identifying the related sanction.

In particular, in objective terms and in terms of gradualness, account will be taken of the:

- violations of the Model that did not involve exposure to risk
- or entailed modest exposure to risk;
- violations of the Model that have led to an appreciable or significant exposure to risk;
- violations of the Model that have integrated a fact of criminal significance.

The relevant conduct is also more or less serious in relation to the circumstances in which the act was committed and the following subjective aspects:

- commission of multiple violations with the same conduct;
- recidivism of the agent subject;
- level of hierarchical and/or technical responsibility of the person to whom the disputed conduct relates;
- sharing of responsibility with other competitors in the violation of the procedure.

The sanctioning procedure is in any case left to the competent function and/or Corporate Bodies.

## 4.1 SANCTIONS FOR NON-MANAGERIAL EMPLOYEES

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With regard to employees, the Company complies with the limits set forth in art. 7 of Law 300/1970 (Workers' Statute) and the provisions contained in the relevant National Collective Agreement, both with regard to the penalties that can be imposed and to the procedures for exercising disciplinary power.

Violation of the rules of conduct and of the provisions of the Model and/or the Code of Ethics constitutes breach of the obligations deriving from the employment relationship pursuant to Art. 2104 of the Italian Civil Code and a disciplinary offence.

More specifically, the adoption by a Company employee of behaviour that can be qualified as a disciplinary offence constitutes a violation of the worker's obligation to perform the tasks assigned to him/her with the utmost diligence, in compliance with the Company's directives, as provided for by the applicable National Collective Labour Agreement in force.

Upon notification of a violation of the Model, disciplinary action will be taken to ascertain the violation. In particular, during the assessment phase, the employee will be notified in advance of the charge and will also be guaranteed a reasonable period of reply. Once the infringement has been established, a disciplinary sanction proportionate to the seriousness of the infringement will be imposed on the perpetrator.

Employees may be subject to the sanctions provided for by the applicable National Collective Labour Agreement, which, by way of example, are set out below:

- verbal warning;
- written warning;
- fine not exceeding 3 hours' pay;
- suspension from work and pay for up to 3 working days;
- disciplinary dismissal.

In order to highlight the criteria of correlation between violations and disciplinary measures, it should be noted that:

- disciplinary and protective measures are imposed on the employee who:
  - violates the provisions contained in the Model and in all the documentation that forms part of it, or adopts, in the performance of activities in areas at risk, a conduct that does not comply with the provisions contained in the Model itself, such conduct being deemed to be a failure to execute the orders given by the Company;
- disciplinary and decisive measures are imposed on the employee who:
  - adopts, in the performance of activities in areas at risk, a conduct that does not comply with the provisions contained in the Model, and in the

the documentation that forms part of it, since such conduct must be seen as a lack of discipline and diligence in the performance of its contractual obligations so serious as to damage the Company's trust in the employee himself;

- adopts, in the performance of the activities related to the areas at risk, a conduct that is clearly in contrast with the provisions contained in the Model and in the documentation that forms part of it, such as to determine the concrete application to the Company of the measures provided for by Legislative Decree 231/2001, since such conduct represents an act that causes the Company serious moral and material damage that does not allow the continuation of the relationship, even temporarily.

The Company may not adopt any disciplinary measure against the employee without complying with the procedures set out in the National Collective Labour Agreement applicable to the individual cases.

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

- seriousness of the violation committed;
- the employee's position, role, responsibility and autonomy;
- predictability of the event;
- intentionality of the behaviour or degree of negligence, imprudence or inexperience;
- the overall conduct of the perpetrator of the violation, with regard to the existence or non-existence of previous disciplinary measures within the terms provided for by the applicable National Collective Labour Agreement;
- other particular circumstances characterising the violation.

It is understood that all the provisions and guarantees laid down in the National Collective Labour Agreements concerning disciplinary proceedings will be followed; in particular, the following will be respected:

- the obligation - in relation to the application of disciplinary measures more serious than verbal warning - of the prior written notice of the charge to the employee with the facts constituting the infringement indicated and of the term of 5 days from receipt of the notice within which the employee can present his justifications and of the hearing of the latter in relation to his defence;
- the obligation not to adopt the disciplinary measure before the expiry of the minimum period of five (5) days, provided for by Article 7 of the Workers' Statute and the National Collective Labour Agreement applied, subject to the written notification of the charge;
- the obligation to notify the employee of the adoption of the disciplinary measure in writing within and no later than the maximum time limits provided for by the respective National Collective Labour Agreement from the expiry of the time limit assigned to the employee for the presentation of his justifications. If this is not the case, the justifications will be deemed to have been accepted.



The existence of a system of sanctions connected with failure to comply with the provisions contained in the Model, and in the documentation that forms part of it, must necessarily be brought to the attention of employees through the means deemed most appropriate by the Company.

It is also without prejudice to the Company's right to claim compensation for damages deriving from the violation of the Model by an employee. The compensation for any damages requested will be commensurate with:

- the level of responsibility and autonomy of the employee who committed the disciplinary offence;
- the existence of any prior disciplinary action against the same;
- the degree of intentionality of his/her conduct;
- the seriousness of its effects, meaning the level of risk to which the company reasonably believes it is exposed.

## **4.2 PENALTIES FOR EMPLOYEES IN MANAGERIAL ROLES**

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Violations by managers of the provisions of this Model or the adoption, in the performance of activities in areas at risk, of conduct that does not comply with the provisions of the Model shall be punished. By way of example, the following are some examples of significant conduct:

- failure to comply with the principles and protocols indicated in the Model;
- lack of or untrue evidence of the activity carried out in relation to the methods of documentation, archiving and control of the documents relating to the company protocols in order to prevent the transparency and verifiability of the same;
- violation and/or circumvention of the monitoring system by removing, destroying or altering the documentation required by company procedures or by preventing the persons in charge and the Supervisory Body from monitoring or accessing the requested information and documentation;
- breaches of the provisions relating to the powers of signature and the system of proxies, except in cases of extreme necessity and urgency, which must be promptly reported to the hierarchical superior;
- omission of control and supervision by hierarchical superiors of their subordinates regarding the correct and effective application of the principles indicated in the Model;
- violation of the obligation to inform the Supervisory Body and/or the direct hierarchical superior of any violations of the Model committed to other Recipients of this Disciplinary System or of which there is direct and certain evidence;

- if responsible, lack of training and/or failure to update and/or communicate to the personnel operating within the processes regulated by the company protocols relating to sensitive areas.

In the event of a breach of the procedures set out in the Organisation, Management and Control Model, the sanctions set out in the applicable National Collective Labour Agreement are applied, based on the assessment of the seriousness of the breach and the adequacy of the sanction.

In cases of serious violations, the Company may proceed to the early termination of the employment contract without notice pursuant to and for the purposes of Article 2119 of the Italian Civil Code.

Specifically:

- in the case of a non-serious violation of one or more procedural or behavioural rules set out in the Model that did or did not entail moderate exposure to risk, the manager shall receive a written warning or a pecuniary sanction from one to three times the net monthly salary, determined as the average of the last three salaries paid;
- in the event of a serious violation of one or more provisions of the Model such as to constitute a significant breach, which has led to an appreciable or significant exposure to risk, the manager incurs the sanction of total or partial revocation of proxies or powers of attorney or dismissal with notice;
- in the case of violations of the Model that have involved an act of criminal significance or violations that are so serious as to irreparably damage the relationship of trust, not allowing even a temporary continuation or involving the concrete application to the company of the measures provided for in the Decree and/or the commission of one of the predicate crimes, the manager will incur the sanction of dismissal without notice.

#### **4.3 SANCTIONS FOR COLLABORATORS SUBJECT TO MANAGEMENT OR SUPERVISION**

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Failure by collaborators under the management or supervision of the Company's top management to comply with the provisions of the Model, including violation of the obligations to provide information to the Supervisory Body, shall result, in accordance with the provisions of the specific contractual relationship, in the termination of the relevant contract, without prejudice to the right of the Company to claim compensation for damages suffered as a result of such conduct, including damages caused by the application of the sanctioning measures provided for by Legislative Decree 231/2001.

## **4.4 MEASURES RELATING TO TOP MANAGEMENT**

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In all cases, even the violation of the specific obligation to supervise subordinates by the top management will lead to the assumption by the Company of the sanctions deemed most appropriate in relation, on the one hand, to the nature and gravity of the violation committed and, on the other hand, to the role of the top management who committed the violation.

The violation of the specific obligation to supervise subordinates by the top management will also lead to the assumption by the Company of the sanctions deemed most appropriate in relation, on the one hand, to the nature and gravity of the violation committed and, on the other hand, to the role of the top management that committed the violation.

## **4.5 MEASURES RELATING TO DIRECTORS**

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In the event of any ascertained violation of the provisions of the Model, including those of the documentation constituting it, by one or more Directors, the Supervisory Body shall promptly inform the entire Board of Directors and the Board of Statutory Auditors, so that they can take or promote the most appropriate and adequate initiatives, in relation to the seriousness of the observed violation and in accordance with the powers provided for by current legislation and the Articles of Association.

In the event of an ascertained violation of the provisions of the Model by the entire Board of Directors, including the documentation constituting it, the Supervisory Body shall immediately inform the Board of Statutory Auditors, so that it can promote the consequent initiatives.

In the event of violations of the provisions of the Model, including those of the documentation that constitutes it, by one or more Directors, directed unambiguously to facilitate or instigate the commission of a relevant crime pursuant to Legislative Decree 231/2001 or to committing it, the sanctions must be adopted by the Shareholders' Meeting, on the proposal of the Board of Directors or the Board of Statutory Auditors.

## **4.6 MEASURES RELATING TO THIRD PARTIES**

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Violation of the provisions of the Decree by third parties who have business relations with the Italian Exhibition Group may result, as provided for in the specific clauses included in the relevant contracts, in termination of the relationship, without prejudice to compensation for any damage caused to the Company.

#### **4.7 SANCTIONS PURSUANT TO ARTICLE 6, PARAGRAPH 2-BIS, OF LEGISLATIVE DECREE 231/2001 ("WHISTLEBLOWING")**

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With reference to the system of sanctions relating to the correct management of the reporting of offences pursuant to Article 6, paragraph 2-bis of Legislative Decree 231/2001 (so-called "Whistleblowing"), the following are provided for:

- sanctions to protect the reporting subject against those who retaliate or discriminate, directly or indirectly, against them for reasons directly or indirectly related to the report;
- sanctions against persons who intentionally or through gross negligence make reports that prove to be unfounded.

The sanctions are defined in relation to the role of the recipient of the sanctions, as indicated in the previous paragraphs, to the extent that the violations of the rules relating to the reporting system represent, themselves, violations of the provisions of the Model.



## Section five

# DISSEMINATION OF THE MODEL



## SECTION FIVE – DISSEMINATION OF THE MODEL

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The Company, aware of the importance that training and information aspects assume from the perspective of prevention, is defining a communication and training program aimed at ensuring the dissemination of the main contents of the Decree and the obligations arising from it, as well as the provisions of the Model, to all Recipients.

Training and communication are central tools in the dissemination of the Model and the Code of Ethics that the company has adopted, constituting an essential vehicle of the regulatory system that all employees are required to be aware of, observe and implement in the exercising of their respective functions.

To this end, information and training activities for personnel are organised, providing for different levels of in-depth analysis according to the differing degrees of involvement of personnel in activities at risk from crime. In any case, the training activity aimed at spreading the knowledge of Legislative Decree 231/2001 and the prescriptions of the Model is differentiated in terms of content and methods of dissemination according to the role of the Recipients, the level of risk of the area in which they operate and whether they perform functions of representation and management of the Company or not.

The training activity involves all current staff, as well as all resources which may, in future, be included in the company organisation. In this regard, the related training activities will be planned and carried out in practise both at the time of recruitment and on the occasion of any changes in duties, as well as following any update or amendment to the Model. With regard to the dissemination of the Model in the company context, the Company undertakes to carry out the following communication activities:

- during the hiring phase, the Human Resources management role promotes the information regarding the Organisation, Management and Control Model prepared in accordance with Legislative Decree 231/2001 and the Code of Ethics to newly hired employees, delivering a copy of both documents on the first day of work;
- possibility for all employees to access a section of the Company's IT System in which all updated documents relating to Legislative Decree 231/2001 and the Code of Ethics are available.

Communication is also implemented through the organisational tools consisting of the Company IT System, Organisational Communications, Procedures, Internal Communications and also by other tools such as authorisation powers, hierarchical reporting lines, procedures, information flows and anything that contributes to transparency in daily operations. These tools ensure widespread, effective, authoritative, clear and detailed communication, periodically updated and repeated.

The Company also has a programme of training activities in place, as structured below:

- training and refresher courses on Legislative Decree 231/01 for employees;
- specific modules dedicated to Legislative Decree 231/2001, included in institutional courses for new employees and middle managers;
- seminars on the subject of Legislative Decree 231/2001 aimed at specific sections of the company's work force, such as managers and agents (representatives or special attorneys).

The courses are compulsory; Human Resources tracks and records the participation of personnel in the training courses. Documentation relating to information and training activities in general will be held by the function dedicated to the management of Human Resources and available for consultation by the Supervisory Body and by any person entitled to view it.

The Company also promotes knowledge of and compliance with the Code of Ethics and the Model among its commercial and financial partners, consultants, collaborators in various capacities, customers and suppliers to whom both documents are made available through online consultation on the Company's website.



## **Section Six**

### **ADOPTION AND UPDATING OF THE MODEL**

## SECTION SIX - ADOPTION AND UPDATING OF THE MODEL

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The adoption and effective implementation of the Model are, by express legislative provision, the responsibility of the Board of Directors. It follows that the power to adopt any updates to the Model also belongs to the Board of Directors, which will exercise it by resolution with the methods provided for its adoption.

The updating activity, understood both as integration and modification, is aimed at guaranteeing the adequacy and suitability of the Model, assessed with respect to the preventive function of committing the offences envisaged by Legislative Decree 231/2001.

On the other hand, the Supervisory Body is responsible for verifying whether there is a need or opportunity to update the Model, promoting this need vis-à-vis the Board of Directors through the Appointed Director. The Supervisory Body, within the scope of the powers conferred on it in accordance with Art. 6, paragraph 1, letter b) and Art. 7, paragraph 4, letter a) of the Decree, is responsible for formulating proposals to the Board of Directors regarding the updating and modification of this Model.

In any case, the Model must be promptly modified and supplemented by the Board of Directors, also on the proposal of the Supervisory Body, when the following circumstances occur:

- variations and/or circumventions of the prescriptions contained in it that have highlighted their ineffectiveness or inconsistency for the purposes of crime prevention;
- significant changes in the internal structure of the Company and/or in the manner in which business activities are carried out;
- regulatory changes.

The Supervisory Board remains responsible for the following tasks:

- conducting periodic surveys aimed at identifying any updates with respect to company activities in order to update the mapping of sensitive activities;
- coordinating with the management responsible for staff training programmes;
- examining changes in the relevant legislation on the subject of predicate offences, as well as any guidelines prepared, including updates to existing ones, and to verify the adequacy of the internal control system in relation to the regulatory requirements or those relating to the guidelines;
- verifying the need to update the Model.

The Managers of the Departments concerned shall draw up and make changes to the operating procedures under their responsibility, sharing them with the Managing Director and the Human Resources manager when such changes appear necessary for the effective implementation of the Model, or when they prove ineffective for the purposes of the correct implementation of the provisions of the Model.



The competent Company functions shall also take care of the amendments or additions to the procedures necessary to implement any revisions of this Model.



## Annex

## **ANNEX 1**

### **LIST OF OFFENCES FOR WHICH ADMINISTRATIVE LIABILITY IS PRESUMED PURSUANT TO LEGISLATIVE DECREE 231/2001**

#### **1.1 Improper collection of disbursements/funds, fraud to the detriment of the State or a public body or to obtain public funds and computer fraud to the detriment of the State or a public body (Art. 24):**

- Misappropriation to the detriment of the State (Article 316 bis of the Criminal Code);
- Improper collection of disbursements/funds to the detriment of the State (Article 316-ter of the Italian Criminal Code);
- Fraud against the State or other public body or the European Communities (Article 640(2)(1) of the Criminal Code);
- Aggravated fraud to obtain public funds (Article 640-bis of the Criminal Code);
- Computer fraud against the State or other public body (Article 640-ter of the Criminal Code).

#### **1.2 Data processing offences and unlawful data processing (Art. 24-bis):**

- Forgery of a public computer document or with probative effect (Article 491-bis of the Criminal Code);
- Unauthorised access to a computer or telecommunications system (Article 615-ter of the Criminal Code);
- Unauthorised possession and distribution of access codes to computer or telematic systems (Article 615-quater of the Italian Criminal Code);
- Diffusion of equipment, devices or information technology programs aimed at damaging or shutting down an information technology or data transmission system (Article 615-quinquies 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 Criminal Code);
- Damage to information, data and computer programs (Article 635-bis of the Criminal Code);
- Damage to information, data and computer programs used by the State or other public body; in any case of public utility (Article 635-ter of the Italian Criminal Code);
- Damage to computer and telematic systems (Article 635-quater of the Italian Criminal Code);
- Damage to computer or telematic systems of public utility (Article 635-quinquies of the Italian Criminal Code);
- Computer fraud by any individual who provides certification services for electronic signatures (Article 640-quinquies of the Italian Criminal Code).

#### **1.3 Organised crime offences (Art. 24-ter):**

- Criminal association (Article 416 of the Criminal Code);
- Mafia-type association, including foreign (Article 416-bis of the Criminal Code);
- Electoral political-mafia exchange (Article 416-ter of the Italian Criminal Code);
- Kidnapping for the purpose of extortion (Article 630 of the Criminal Code);
- Association aimed at the illicit trafficking of narcotic or psychotropic substances (Article 74, Presidential Decree no. 309 of 9 October 1990);
- All crimes committed using the conditions provided for by Article 416-bis of the Criminal Code to facilitate the activities of the associations provided for by the same Article (Law 203/91);
- Crimes of illegal manufacture, entry into the State, sale, transfer, possession and carrying in a public place or any place open to the public of weapons of war or war type or parts thereof, explosives, illegal weapons as well as more common firearms (Article 407, paragraph 2, letter a), number 5) Italian Criminal Code).

#### **1.4 Extortion, undue inducement to give or promise other benefits and corruption (Art. 25):**

- Extortion (Article 317 of the Criminal Code);
- Corruption for the exercise of the function (Article 318 of the Criminal Code);
- Corruption for an act contrary to the duties of office (Article 319 of the Criminal Code);
- Aggravating circumstances (Article 319-bis of the Criminal Code);
- Corruption in judicial proceedings (Article 319-ter of the 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);
- Penalty for the corrupting individual (Article 321 of the Criminal Code);

- Incitement to corruption (Article 322 of the Criminal Code);
- Embezzlement, extortion, undue inducement to give or promise benefits, corruption and incitement to corruption of members of the bodies of the European Communities and officials of the European Communities and foreign states (322-bis Italian Criminal Code).



### **1.5 Forgery of coins, public credit cards, revenue stamps and instruments or signs of recognition (Art. 25-bis):**

- Counterfeiting of money, spending and introduction into the State of counterfeit money with prior agreement, (Article 453 of the Criminal Code);
- Alteration of currency (Article 454 of the Criminal Code);
- Spending and introduction into the State, without concert, of counterfeit money (Article 455 of the Criminal Code);
- Spending of counterfeit money received in good faith (Article 457 of the Criminal Code);
- Falsification of revenue stamps, introduction into the State, purchase, possession or circulation of falsified revenue stamps (Article 459 of the Criminal Code);
- Counterfeiting of watermarked paper in use for the manufacture of public papers or in revenue stamps (Article 460 of the Criminal Code);
- Manufacture or possession of watermarks or instruments intended for the counterfeiting of money, revenue stamps or watermarked paper (Article 461 of the Criminal Code);
- Use of counterfeit or altered revenue stamps (Article 464, paragraphs 1 and 2, Criminal Code);
- Counterfeiting, alteration, use of trademarks or distinctive signs or patents, models and drawings (Article 473 Italian Criminal Code);
- Introduction into the State and trade of industrial products with false signs (474 Italian Criminal Code).

### **1.6 Crimes against industry and commerce (Art. 25-bis. 1):**

- Disruption of the freedom of industry or trade (Article 513 of the Criminal Code);
- Unlawful competition with threat or violence (Article 513-bis of the Criminal Code);
- Fraud against national industries (Article 514 of the 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 sale of goods made by the usurping of industrial property rights (Article 517-ter of the Italian Criminal Code);
- Counterfeiting of geographical indications or designations of origin of food products (Article 517-quater of the Italian Criminal Code).

### **1.7 Corporate crime (Art. 25-ter):**

- False corporate communications (Article 2621 of the Italian Civil Code);
- Minor offences (Article 2621-bis of the Italian Civil Code);
- False corporate communications for listed companies (Article 2622 of the Italian Civil Code);
- Obstruction of control (Article 2625 of the Italian Civil Code);
- Undue return of contributions (Article 2626 of the Italian Civil Code);
- Illegal distribution of profits and reserves (Article 2627 of the Italian Civil Code);
- Illegal transactions involving shares or quotas in the company or in 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 disclose a conflict of interest (Article 2629-bis of the Italian Civil Code);
- Fictitious formation of capital (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 shareholders' meeting (Article 2636 of the Italian Civil Code);
- Stock manipulation (Article 2637 of the Italian Civil Code);
- Obstacle to the exercise of the functions of the public supervisory authorities (Article 2638, paragraphs 1 and 2, Civil Code).

### **1.8 Offences for the purposes of terrorism or the subversion of democratic order provided for by the Code and special laws (Art. 25-quater):**

- Subversive associations (Article 270 of the Criminal Code);
- Associations with the purpose of terrorism, including international terrorism, or subversion of the democratic order (Article 270-bis of the Criminal Code);

- Assistance to members (Article 270-ter of the Criminal Code);
- Enlistment for purposes of terrorism, including international terrorism (Article 270-quarter of the Criminal Code);
- Organisation of transfers for purposes of terrorism (Article 270-quarter 1 of the Criminal Code);
- Training in activities for the purposes of terrorism, including international terrorism (Article 270-quinquies of the Criminal Code);
- Financing of conduct for the purpose of terrorism (Article 270-quinquies 1. of the Criminal Code);
- Theft of assets or money subject to seizure (Article 270-quinquies 2 of the Criminal Code);
- Conduct for the purpose of terrorism (Article 270-sexies of the Criminal Code);

- Any attack for terrorist purposes or subversion (Article 280 of the Criminal Code);
- Acts of terrorism with deadly or explosive devices (Article 280-bis of the Criminal Code);
- Acts of nuclear terrorism (Article 280-ter of the Criminal Code);
- Kidnapping for the purpose of terrorism or subversion (Article 289-bis of the Criminal Code);
- Incitement to commit any of the offences envisaged by the first and second paragraphs (Article 302 of the Criminal Code);
- Political conspiracy by agreement (Article 304 of the Criminal Code);
- Political conspiracy through association (Article 305 of the Criminal Code);
- The training of and participation in armed groups (Article 306 of the Criminal Code);
- Assistance to those participating in conspiracy or armed groups (Article 307 of the Criminal Code);
- Possession, hijacking and destruction of an aircraft (Article 1 of Law No 342/1976);
- Damage to ground installations (Article 2 of Law No 342/1976);
- Provisions concerning offences against the safety of maritime navigation and the safety of fixed installations on the intercontinental platform (Article 3, Law no. 422/1989);
- Urgent measures for the protection of democratic order and public safety (Article 1 of Legislative Decree 625/1979 - mod. in Law 15/1980);
- International Convention for the Suppression of the Financing of Terrorism - New York 9 December 1999 (Article 2 New York Conv. 9/12/1999).

### **1.9 Female genital mutilation practices (Art. 25-quater.1)**

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

### **1.10 Crimes against the individual (Art. 25-quinquies):**

- Reduction or keeping in slavery or servitude (Article 600 of the Criminal Code);
- Child prostitution (Article 600-bis, paragraph 1 of the Italian Criminal Code);
- Juvenile pornography (Article 600-ter of the Criminal Code);
- Possession of pornographic material (Article 600-quater of the Italian Criminal Code);
- Virtual pornography (Article 600-quater 1 of the Criminal Code);
- Tourism initiatives aimed at exploiting child prostitution (Article 600-quinquies of the Italian Criminal Code);
- Trafficking in persons (Article 601 of the Criminal Code);
- Purchase and sale of slaves (Article 602 of the Italian Criminal Code);
- Illegal intermediation and labour exploitation (Article 603-bis of the Italian Criminal Code);
- Solicitation of minors (Article 609-undecies of the Italian Criminal Code).

### **1.11 Offences of market abuse (Art. 25-sexies):**

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

### **1.12 Crimes of culpable homicide and serious or very serious culpable injury, committed in violation of the regulations on the protection of health and safety at work (Art. 25-septies):**

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

### **1.13 Receiving, laundering and using money, goods or benefits of illicit origin, as well as self-money laundering (Art. 25-octies):**

- Receiving of stolen goods (Article 648 of the Criminal Code);
- Money laundering (Article 648-bis of the Criminal Code);
- Use of money, goods or benefits of unlawful origin (Article 648-ter of the Italian Criminal Code);
- Self-laundering crime (Article 648-ter 1 of the Criminal Code).

### **1.14 Offences relating to the violation of copyright (Art. 25-novies):**

- Making a protected intellectual work, or part of it, available to the public, through a system of telematic networks or through connections of any kind, (Article 171, Law 633/1941 paragraph 1 letter a)-bis);
- Offences referred to in the previous point committed on other people's works not intended for publication if their honour or

reputation is offended (Article 171, Law 633/1941 paragraph 3);

- Abusive duplication, for profit, of computer programs; importation, distribution, sale or

- Possession for commercial or business purposes or lease of programs contained in media not marked by the SIAE; provision of means to remove or circumvent copyright protection of computer programs (Article 171-bis 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, lease of databases (Article 171-bis of Law 633/1941, paragraph 2);
- Unauthorised duplication, reproduction, transmission or dissemination in public by any means, in whole or in part, intellectual works intended for the television or cinema network, for the sale or rental of discs, tapes or similar support or any other support containing phonograms or video grams of musical, cinematographic or similar audio-visual works or sequences of moving images; literary, dramatic, scientific or educational, musical or dramatic musical, multimedia works, even if included in collective or composite works or databases; reproduction, duplication, unauthorised transmission or dissemination, sale or trade, transfer for any reason or unauthorised import of more than fifty copies or copies of works protected by copyright and related rights; placing in a telematic network, through connections of any kind, of an intellectual work, or part of it protected by copyright (Article 171-ter Law 633/1941);
- Failure to communicate the identifying data of the supports not subject to the marking or false declaration to the SIAE (Article 171-septies of Law 633/1941);
- Fraudulent production, sale, import, promotion, installation, modification, public and private use of equipment or parts of equipment designed to decode audio-visual transmissions with conditional access over the air, via satellite, cable, in both analogue and digital form (Article 171-octies of Law 633/1941).

#### **1.15 Inducement to not make statements or to make false statements to the judicial authority (Art. 25-decies)**

- Inducement to not make statements or to make false statements to the judicial authorities (Article 377-bis of the Criminal Code).

#### **1.16 Environmental offences (Art. 25-undecies):**

- Environmental pollution (452-bis Italian Criminal Code);
- Environmental disaster (452-quater Italian Criminal Code );
- Unintentional offences against the environment (452-quinquies of the Italian Criminal Code)
- Trafficking and abandonment of highly radioactivity material (452-sexies of the Italian Criminal Code);
- Aggravating circumstances (452-octies of the Italian Criminal Code)
- Killing, destruction, capture, removal and possession of specimens of protected wild animal or plant species (Article 727-bis of the Criminal Code);
- Destruction or deterioration of habitats within a protected site (Article 733-bis of the Criminal Code);
- Import, export, possession, use for profit, purchase, sale, display or possession for sale or for commercial purposes of protected species (Law 150/1992, Article 1, Article 2, Article 3-bis and Article 6);
- Discharging of industrial wastewater containing hazardous substances; discharge to the ground, subsoil and groundwater; discharge into seawater by ships or aircraft (Legislative Decree no. 152/2006, Article 137);
- Unauthorised waste management activities (Legislative Decree 152/2006, Article 256);
- Pollution of the soil, subsoil, surface water or groundwater (Legislative Decree 152/2006, Article 257);
- Illegal trafficking in waste (Legislative Decree no. 152/2006, Article 259);
- Violation of the obligations of communication, keeping of compulsory registers and forms (Legislative Decree 152/2006, Article 258);
- Activities organised for the illicit trafficking of waste (Legislative Decree 152/2006, Article 260-bis);
- False information concerning the nature, composition and chemical-physical characteristics of waste in the preparation of a waste analysis certificate; inclusion in the SISTRI waste tracking system of a false waste analysis certificate; omission or fraudulent alteration of the paper copy of the SISTRI waste tracking system form - waste transport area (Legislative Decree 152/2006, Article 260-bis);
- Exceeding of emission limit values governing the exceeding of air quality limit values (Legislative Decree 152/2006, Article 279);
- Intentional pollution caused by ships (Legislative Decree 202/2007, Article 8);
- Culpable pollution caused by ships (Legislative Decree 202/2007, Article 9);
- Termination and reduction of the use of harmful substances (Law 549/1993 Article 3).



**1.17 Employment of illegally staying third-country nationals (Art. 25-duodecies)**

- Provisions against illegal immigration (Article 12, paragraph 3, 3-bis and paragraph 5 of Legislative Decree 286/1998).
- Employment of illegally staying third-country nationals (Article 22, paragraph 12-bis, Legislative Decree 286/1998).

**1.18 Racism and xenophobia (Art. 25-terdecies):**

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

**1.19 Transnational crimes (Law 146/2006):**

- Provisions against illegal immigration (Article 12, paragraphs 3, 3-bis, 3-ter and 5, of the consolidated text of Legislative Decree 286/1998);
- Association aimed at the illicit trafficking of narcotic or psychotropic substances (Article 74 of the consolidated text pursuant to Presidential Decree 309/1990);
- Criminal association for the purpose of smuggling foreign manufactured tobacco (Article 291-quater of the consolidated text of Presidential Decree 43/1973);
- Inducement to not make statements or to make false statements to the judicial authorities (Article 377-bis of the Criminal Code)
- Personal aiding and abetting (Article 378 of the Criminal Code)
- Criminal association (Article 416 of the Criminal Code)
- Mafia-type association (Article 416-bis of the Criminal Code).

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