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ITALVACUUM S.R.L.

Organization, Management and Control Model

Borgaro Torinese, 24/03/2026

ITALVACUUM S.R.L.

ORGANIZATION, MANAGEMENT AND CONTROL MODEL

PURSUANT TO LEGISLATIVE DECREE NO. 231 OF 8 JUNE 2001

ITALVACUUM S.R.L.

Registered office in Turin (TO) Via Stroppiana 3, 10071

Tax Code and registration no. to the Business Register: 04917380018





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- GENERAL PART I -

THE REGULATORY FRAMEWORK

1 LEGISLATIVE DECREE NO. 231 OF 8 JUNE 2001

1.1. THE ADMINISTRATIVE LIABILITY OF ENTITIES

Legislative Decree no. 231 of 8 June 2001, which regulates the "*Administrative liability of legal persons, companies and associations, including those without legal personality*" (hereinafter also referred to as "**Legislative Decree 231/2001**" or, even just the "**Decree**"), which came into force on 4 July 2001 in implementation of art. 11 of Delegated 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 entities, where "entities" means commercial, corporations and partnerships and associations, including those without legal personality.

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 derives and the same guarantees recognized to the person under investigation or to the defendant in the criminal trial being extended to the entity.

The administrative liability of the entity derives from the commission of crimes, expressly indicated in Legislative Decree 231/2001, committed, *in the interest or to the advantage of the entity itself*, by natural persons who hold representation, administration or management functions of the entity or of one of its organizational units endowed with financial and functional autonomy, or who exercise, even de facto, its management and control (the so-called "*top management subjects*"), or that are subject to the direction or supervision of one of the above-mentioned subjects (the so-called "*subordinate subjects*").

In addition to the existence of the requirements described above, Legislative Decree





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231/2001 also requires the ascertainment of the guilt of the entity, in order to be able to assert its liability. This requirement is attributable to an "organizational fault", to be understood as the failure of the entity to adopt adequate preventive measures to prevent the commission of the crimes listed in the following paragraph, by the subjects identified in the Decree.

Where the entity is able to demonstrate that it has adopted and effectively implemented an organization suitable for avoiding the commission of such crimes, through the adoption of the organization, management and control model provided for by Legislative Decree 231/2001, it will not be liable for administrative liability.

1.2. THE CRIMES PROVIDED FOR BY THE DECREE

The offences from the commission of which the administrative liability of the entity is derived, are those expressly and exhaustively referred to by Legislative Decree 231/2001 and subsequent amendments and additions.

The crimes currently included in the scope of application of Legislative Decree 231/2001 are listed below, specifying, however, that this is a list destined to expand in the near future:

1. Crimes against the Public Administration (Articles 24 and 25):

- Embezzlement of public funds (Article 316-bis of the Criminal Code) [article amended by Decree-Law no. 13/2022]
- Undue receipt of public funds (Article 316-ter of the Criminal Code) [article amended by Law no. 3/2019 and Decree-Law no. 13/2022]
- Fraud to the detriment of the State or other public body or the European Communities (Article 640, paragraph 2, no. 1, of the Criminal Code) [article amended by Legislative Decree no. 75/2020 and Law no. 90/2024]





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- Aggravated fraud for the achievement of public disbursements (Article 640-bis of the Criminal Code) [article amended by Decree-Law no. 13/2022]
- Computer fraud to the detriment of the State or other public body (Article 640-ter of the Criminal Code)
- Fraud in public procurement (Article 356 of the Criminal Code) [introduced by Legislative Decree no. 75/2020]
- Fraud against the European Agricultural Fund (art. 2. Law no. 898 of 23/12/1986) [introduced by Legislative Decree no. 75/2020]
- Disturbed freedom of enchantments (Article 353 of the Criminal Code) [article introduced by Law no. 137/2023]
- Disturbed freedom of the procedure for choosing the contractor (art. 353-bis) [article introduced by Law no. 137/2023]
- Bribery (Article 317 of the Criminal Code) [article amended by Law no. 69/2015]
- Corruption in the exercise of the function (Article 318 of the Criminal Code) [amended by Law No. 190/2012, Law No. 69/2015 and Law No. 3/2019]
- Corruption for an act contrary to the duties of office (Article 319 of the Criminal Code) [article amended by Law no. 69/2015]
- Aggravating circumstances (Article 319-bis of the Criminal Code)
- Corruption in judicial acts (Article 319-ter of the Criminal Code) [article amended by Law no. 69/2015]





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- Undue inducement to give or promise benefits (Article 319-quarter of the Criminal Code) [article added by Law no. 190/2012 and amended by Law no. 69/2015]
 - Corruption of a person in charge of a public service (Article 320 of the Criminal Code)
 - Penalties for the corruptor (Article 321 of the Criminal Code)
 - Incitement to corruption (Article 322 of the Criminal Code)
 - Embezzlement, bribery, undue inducement to give or promise benefits, corruption and incitement to corruption, abuse of office, of members of international courts or bodies of the European Communities or of international parliamentary assemblies or international organizations and officials of the European Communities and foreign States (Article 322-bis of the Criminal Code) [article amended by Law no. 190/2012, Law no. 3/2019 and Decree-Law no. 92/2024]
 - Trafficking in illicit influence (Article 346-bis of the Criminal Code) [amended by Law 3/2019 and Law 114/2024]
 - Embezzlement (limited to the first paragraph) (Article 314 of the Criminal Code) [introduced by Legislative Decree no. 75/2020]
 - Embezzlement by taking advantage of the error of others (Article 316 of the Criminal Code) [introduced by Legislative Decree no. 75/2020]
 - Undue use of money or movable property (Article 314-bis of the Criminal Code) [article introduced by Law no. 112/2024]
2. Computer crimes and unlawful processing of data introduced into the Decree by Law 48/2008 (art. 24-bis):





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- Electronic documents (Article 491-bis of the Criminal Code)
- Abusive access to an IT or telematic system (Article 615-ter of the Criminal Code) [article amended by Law no. 90/2024]
- Illegal possession, dissemination and installation of equipment, codes and other means of access to computer or telematic systems (Article 615-quarter of the Criminal Code) [article amended by Law No. 238/2021 and amended by Law No. 90/2024]
- Unlawful interception, impediment or interruption of computer or telematic communications (Article 617-quarter of the Criminal Code) [article amended by Law No. 238/2021 and Law No. 90/2024]
- Unlawful possession, dissemination and installation of equipment and other means to intercept, prevent or interrupt computer or telematic communications (Article 617-quinquies of the Criminal Code) [article amended by Law No. 238/2021 and Law No. 90/2024]
- Damage to information, data and computer programs (Article 635-bis of the Criminal Code) [article amended by Law no. 90/2024]
- Damage to information, data and computer programs used by the State or by another public body or in any case of public utility (Article 635-ter of the Criminal Code) [article amended by Law no. 90/2024]
- Damage to computer or telematic systems (Article 635-quarter of the Criminal Code) [article amended by Law no. 90/2024]
- Illegal possession, dissemination and installation of equipment, devices or computer programs aimed at damaging or interrupting a computer or telematic system (Article 635-quarter.1 of the Criminal Code) [article introduced by Law no. 90/2024]





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- Damage to computer or telematic systems of public interest (Article 635-quinquies of the Criminal Code) [article amended by Law no. 90/2024]
 - Computer fraud of the electronic signature certifier (Article 640-quinquies of the Criminal Code)
 - Violation of the rules on the National Cyber Security Perimeter (Article 1, paragraph 11, Legislative Decree No. 105 of 21 September 2019)
 - Extortion (Article 629, paragraph 3, of the Criminal Code) [article added by Law no. 90/2024]
3. Crimes of organized crime introduced into the Decree by Law 94/2009 (art. 24-ter).
- Mafia-type associations, including foreign ones (Article 416-bis of the Criminal Code) [article amended by Law no. 69/2015]
 - Criminal conspiracy (Article 416 of the Criminal Code)
 - Political-mafia electoral exchange (Article 416-ter of the Criminal Code) [as replaced by Article 1(1) of Law No. 62 of 17 April 2014, with effect from 18 April 2014, pursuant to the provisions of Article 2(1) of Law No. 62/2014]
 - 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 of Presidential Decree No. 309 of 9 October 1990) [paragraph 7-bis added by Legislative Decree No. 202/2016]
 - All crimes if 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)





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- Illegal manufacture, introduction into the State, offering for sale, transfer, possession and carrying in a public place or place open to the public of weapons of war or war-type weapons or parts thereof, explosives, clandestine weapons as well as several common firearms excluding those provided for in Article 2, third paragraph, of Law No. 110 of 18 April 1975 (Article 407, paragraph 2, letter a), number 5), c.p.p.)
4. Offences of counterfeiting coins, public credit cards, revenue stamps and identification instruments or signs, introduced into the Decree by Law 409/2001 and amended by Law 99/2009 (art. 25-bis):
- Alteration of coins (Article 454 of the Criminal Code)
 - Counterfeiting of coins, spending and introduction into the State, after concert, of counterfeit coins (Article 453 of the Criminal Code)
 - Spending and introduction into the State, without concert, of counterfeit coins (Article 455 of the Criminal Code)
 - Spending of counterfeit coins received in good faith (Article 457 of the Criminal Code)
 - Forgery of revenue stamps, introduction into the State, purchase, possession or putting into circulation of falsified revenue stamps (Article 459 of the Criminal Code)
 - Counterfeiting of watermarked paper used for the manufacture of public credit cards or revenue stamps (Article 460 of the Criminal Code)
 - Manufacture or possession of watermarks or instruments intended for the counterfeiting of coins, revenue stamps or watermarked paper (Article 461 of the Criminal Code)





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- Use of counterfeit or altered revenue stamps (Article 464 of the Criminal Code)
 - Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs (Article 473 of the Criminal Code)
 - Introduction into the State and trade in products with false signs (Article 474 of the Criminal Code)
5. Crimes against industry and commerce, introduced into the Decree by Law 99/2009 (art. 25-bis 1):
- Unlawful competition with threat or violence (Article 513-bis of the Criminal Code)
 - Disturbed freedom of industry or commerce (Article 513 of the Criminal Code)
 - Fraud against national industries (Article 514 of the Criminal Code)
 - Fraud in the exercise of trade (Article 515 of the Criminal Code)
 - Sale of non-genuine foodstuffs as genuine (Article 516 of the Criminal Code)
 - Sale of industrial products with false signs (Article 517 of the Criminal Code) [article amended by Law no. 206/2023]
 - Manufacture and trade of goods made by usurping industrial property rights (Article 517-ter of the Criminal Code)
 - Counterfeiting of geographical indications or designations of origin of agri-food products (Article 517-quarter of the Criminal Code)





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6. Corporate crimes, introduced into the Decree by Legislative Decree 61/2002 and amended by Law 262/2005 (art. 25-ter):
- False corporate communications (Article 2621 of the Italian Civil Code) [article amended by Law no. 69/2015]
 - Minor facts (Article 2621-bis of the Italian Civil Code)
 - False corporate communications of listed companies (Article 2622 of the Italian Civil Code) [article amended by Law no. 69/2015]
 - Impeded control (Article 2625, paragraph 2, of the Italian Civil Code)
 - Undue restitution of contributions (Article 2626 of the Italian Civil Code)
 - Illegal distribution of profits and reserves (Article 2627 of the Italian Civil Code)
 - Unlawful transactions on the shares or quotas of the company or of the parent company (Article 2628 of the Italian Civil Code)
 - Transactions to the detriment of creditors (Article 2629 of the Italian Civil Code)
 - Failure to communicate the conflict of interest (Article 2629-bis of the Italian Civil Code) [added by Law No 262/2005]
 - 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)





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- Corruption between private individuals (Article 2635 of the Italian Civil Code) [added by Law No. 190/2012; amended by Legislative Decree No. 38/2017 and Law No. 3/2019]
 - Incitement to corruption between private individuals (Article 2635-bis of the Italian Civil Code) [added by Legislative Decree no. 38/2017 and amended by Law no. 3/2019]
 - Unlawful influence on the shareholders' meeting (Article 2636 of the Italian Civil Code)
 - Rigging (art. 2637 of the Italian Civil Code)
 - Obstruction of the exercise of the functions of public supervisory authorities (Article 2638 of the Italian Civil Code) [article amended by Legislative Decree no. 224/2023]
 - False or omitted declarations for the issuance of the preliminary certificate (art. 54 Legislative Decree 19/2023) [added by Legislative Decree no. 19/2023]
7. Crimes with the purpose of terrorism or subversion of the democratic order, introduced into the Decree by Law 7/2003 (art. 25 *quarter*):
- 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)





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- Enlistment for the purpose of terrorism, including international terrorism (Article 270 quarter of the Criminal Code)
- Organisation of transfer for terrorist purposes (Article 270-quarter.1) [introduced by Legislative Decree No. 7/2015, converted, with amendments, by Law No. 43/2015]
- Training for activities with the purpose of terrorism, including international terrorism (Article 270 quinquies of the Criminal Code)
- Financing of conduct for terrorist purposes (Law no. 153/2016, art. 270 quinquies.1 of the Criminal Code)
- Theft of assets or money subject to seizure (Article 270 quinquies.2 of the Criminal Code)
- Possession of material for terrorist purposes (Article 270-quinquies.3 of the Criminal Code) [Article inserted by Legislative Decree No. 48/2025, converted, with amendments, by Law No. 80/2025]
- Conduct for terrorist purposes (Article 270 sexies of the Criminal Code)
- Attack for terrorist or subversion purposes (Article 280 of the Criminal Code)
- Act 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)





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- Seizure for the purpose of coercion (Article 289-ter of the Criminal Code) [introduced by Legislative Decree 21/2018]
 - Instigation to commit any of the crimes provided for in the first and second Chapters (Article 302 of the Criminal Code)
 - Political conspiracy by agreement (Article 304 of the Criminal Code)
 - Political conspiracy by association (Article 305 of the Criminal Code)
 - Armed band: formation and participation (Article 306 of the Criminal Code)
 - Assistance to participants in conspiracy or armed gang (Article 307 of the Criminal Code)
 - Possession, hijacking and destruction of an aircraft (Law no. 342/1976, art. 1)
 - Damage to ground installations (Law no. 342/1976, art. 2)
 - Penalties (Law no. 422/1989, art. 3)
 - Industrious repentance (Legislative Decree no. 625/1979, art. 5)
 - New York Convention of 9 December 1999 (Art. 2)
8. Practices of mutilation of female genital organs, introduced in the Decree by Law 7/2006 (art. 25-quarter 1):
- Practices of mutilation of female genital organs (Article 583-bis of *the* Criminal Code).
9. Crimes against the individual personality, introduced by Law 228/2003 and amended by Law 38/2006 (art. 25-quinquies):





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- Reduction or maintenance in slavery or servitude (Article 600 of the Criminal Code);
 - Child prostitution (Article 600-bis, paragraphs 1 and 2, of the Criminal Code);
 - Child pornography (Article 600-ter of the Criminal Code);
 - Possession of or access to pornographic material (Article 600-quarter of the Criminal Code);
 - Virtual pornography (Article 600-quarter.1 of the Criminal Code);
 - Tourist initiatives aimed at exploiting child prostitution (Article 600-quinquies of the Criminal Code);
 - Trafficking in persons (Article 601 of the Criminal Code);
 - Purchase and alienation of slaves (Article 602 of the Criminal Code);
 - Illegal intermediation and exploitation of labour (Article 603-bis of *the* Criminal Code);
 - Solicitation of minors (Article 609-undecies of *the* Criminal Code).
10. Market abuse, introduced into the Decree by Law 62/2005 and amended by Law 262/2005 (art. 25-sexies) and other cases of market abuse (art. 187 - *quinquies* TUF) [article amended by Legislative Decree no. 107/2018]:
- Misuse or unlawful disclosure of inside information. Recommendation or inducement of others to commit insider dealing (Article 184 of Legislative Decree 58/1998) [article amended by Law No. 238/2021];
 - Market manipulation (art. 185 of Legislative Decree 58/1998);





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- Prohibition of market manipulation (art. 15 EU Reg. no. 569/2014);
- Prohibition of insider dealing and unlawful disclosure of inside information (Article 14 of EU Reg No. 569/2014)

11. Transnational crimes, introduced in the Decree by Law 146/2006:

- Provisions against illegal immigration (Article 12, paragraphs 3, 3-bis, 3-ter and 5, of the consolidated text referred to in Legislative Decree no. 286 of 25 July 1998)
- Association aimed at the illicit trafficking of narcotic or psychotropic substances (Article 74 of the consolidated text referred to in Presidential Decree No. 309 of 9 October 1990)
- Criminal conspiracy to smuggle foreign manufactured tobacco (Article 291-quarter of the consolidated text referred to in Presidential Decree No. 43 of 23 January 1973)
- Inducement not to make statements or to make false statements to the judicial authority (Article 377-bis of the Criminal Code)
- Personal aiding and abetting (Article 378 of the Criminal Code)
- Criminal conspiracy (Article 416 of the Criminal Code)
- Mafia-type associations, including foreign ones (Article 416-bis of the Criminal Code)

12. Culpable offences committed in violation of accident prevention legislation and on the protection of hygiene and health at work, introduced into the Decree by Law 123/2007 (art. 25-septies):





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- Manslaughter (Article 589 of the Criminal Code);
 - Culpable, serious or very serious personal injuries (Article 590 of the Criminal Code).
13. Offences relating to receiving stolen goods, money laundering and use of money, goods or utilities of illegal origin introduced into the Decree by Legislative Decree 231/2007 (art. 25-octies):
- Receiving stolen goods (Article 648 of the Criminal Code);
 - Money laundering (Article 648-bis of the Criminal Code);
 - Use of money, goods or utilities of illegal origin (Article 648-ter of the Criminal Code) [article amended by Legislative Decree 195/2021];
 - Self-laundering (Article 648-ter 1 of the Criminal Code) [article amended by Legislative Decree 195/2021].
14. Crimes relating to non-cash payment instruments and fraudulent transfer of valuables, article added by Legislative Decree 184/2021 and amended by Law no. 137/2023. (Art. 25-octies.1)
- Undue use and falsification of non-cash payment instruments (Article 493-ter of the Criminal Code)
 - Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash (Article 493-quarter of the Criminal Code)
 - Computer fraud aggravated by the transfer of money, monetary value or virtual currency (Article 640-ter of the Criminal Code)





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- Fraudulent transfer of values (art. 512-bis) [article introduced by Law no. 137/2023 and amended by Decree-Law 19/2024]
 - Other cases
15. Offences relating to the violation of restrictive measures of the European Union, article added by Legislative Decree 211/2025 (Art. 25-octies.2, Legislative Decree no. 231/2001)
- Violation of the restrictive measures of the European Union (Article 275-bis of the Criminal Code) [article introduced by Legislative Decree No. 211/2025]
 - Violation of information obligations imposed by a restrictive measure of the European Union (Article 275-terc.p.) [article introduced by Legislative Decree No. 211/2025]
 - Violation of the conditions of the authorization to carry out activities (Article 275-quarter of the Criminal Code) [article introduced by Legislative Decree No. 211/2025]
 - Death or injury as a result of crimes relating to illegal immigration (Article 12, paragraph 1-bis, Legislative Decree 286/1998) [paragraph introduced by Legislative Decree No. 211/2025]
16. Offences relating to copyright infringement, introduced into the Decree by Law 99/2009 (art. 25-novies):
- Making available to the public, in a system of telematic networks, through connections of any kind, of a protected intellectual work, or part of it (art. 171 paragraph 1, letter a-bis), Law 633/1941);





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- Offences referred to in the previous point committed on the works of others not intended for publication if their honour or reputation is offended (Article 171, paragraph 3, Law 633/1941);
- Abusive duplication, for profit, of computer programs; import, distribution, sale or possession for commercial or entrepreneurial purposes or leasing of programs contained in media not marked by the SIAE; provision of means to remove or circumvent the protection devices of computer programs (art. 171-bis, paragraph 1, Law 633/1941) [article amended by Law 166/2024];
- Reproduction, transfer to another medium, distribution, communication, presentation or demonstration in public of the contents of a database; extraction or reuse of the database; distribution, sale or leasing of databases (Article 171-bis, paragraph 2, Law 633/1941) [article amended by Law 166/2024];
- Unlawful duplication, reproduction, transmission or public dissemination by any process, in whole or in part, of intellectual works intended for television, cinema, the sale or rental of records, tapes or similar supports or any other support containing phonograms or videograms of similar musical, cinematographic or audiovisual works or sequences of moving images; literary, dramatic, scientific or didactic, musical or dramatic musical or multimedia works, even if included in collective or composite works or databases; reproduction, duplication, transmission or unauthorized dissemination, sale or trade, transfer for any reason or abusive importation of more than fifty copies or copies of works protected by copyright and related rights; entry into a system of telematic networks, through connections of any kind, of an intellectual work protected by copyright, or part of it (Article 171-ter of Law No. 633/1941) [Article amended by Law No. 166/2024]





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- Failure to communicate to the SIAE the identification data of the media not subject to the marking or false declaration (art. 171-septies of Law no. 633/1941) [article amended by Law 166/2024]
- Fraudulent production, sale, import, promotion, installation, modification, use for public and private use of equipment or parts of equipment suitable for the decoding of conditional access audiovisual transmissions made over the air, by satellite, by cable, in both analogue and digital form (Article 171-octies of Law no. 633/1941).

17. Crime of inducement not to make declarations or to make false declarations to the judicial authority, introduced in the Decree by Law 116/2009 (art. 25-decies):

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

18. Environmental crimes, introduced into the Decree by Legislative Decree 121/2011 (art. 25-undecies):

- Environmental pollution (Article 452-bis of the Criminal Code) [article amended by Law no. 137/2023]
- Environmental disaster (Article 452-quarter of the Criminal Code) [article amended by Law no. 137/2023]
- Culpable crimes against the environment (Article 452-quinquies of the Criminal Code)
- Trafficking and abandonment of highly radioactive material (Article 452-sexies of the Criminal Code)
- Aggravating circumstances (Article 452-octies of the Criminal Code)





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- Killing, destruction, capture, removal, possession of specimens of protected wild animal or plant species (Article 727-bis of the Criminal Code) [article amended by Law no. 82/2025]
- Destruction or deterioration of habitats within a protected site (Article 733-bis of the Criminal Code) [article amended by Law no. 82/2025]
- Import, export, possession, use for profit, purchase, sale, exhibition or possession for sale or for commercial purposes of protected species (Law no. 150/1992, art. 1, art. 2, art. 3-bis and art. 6)
- Industrial wastewater discharges containing hazardous substances; discharges into the soil, subsoil and groundwater; discharge into sea waters by ships or aircraft (Legislative Decree no. 152/2006, art. 137)
- Unauthorized waste management activities (Legislative Decree no. 152/2006, art. 256)
- Pollution of soil, subsoil, surface water or groundwater (Legislative Decree no. 152/2006, art. 257)
- Illegal shipment of waste (Legislative Decree no. 152/2006, art. 259) [article amended by Decree-Law no. 116/2025 and Law no. 147/2025]
- Violation of the obligations of communication, keeping of mandatory registers and forms (Legislative Decree no. 152/2006, art. 258) [amended article 116/2025 and Law no. 147/2025]
- Organised activities for the illegal trafficking of waste (Article 452-quaterdecies of the Criminal Code) [introduced by Legislative Decree No. 21/2018, amended by Law Decree No. 116/2025 and Law No. 147/2025]





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- False indications on the nature, composition and chemical-physical characteristics of waste in the preparation of a certificate of analysis of waste; inclusion in SISTRI of a false waste analysis certificate; omission or fraudulent alteration of the paper copy of the SISTRI form - handling area in the transport of waste (Legislative Decree no. 152/2006, art. 260-bis)¹
- Penalties (Legislative Decree no. 152/2006, art. 279)
- Malicious pollution caused by ships (Legislative Decree no. 202/2007, art. 8)
- Culpable pollution caused by ships (Legislative Decree no. 202/2007, art. 9)
- Cessation and reduction of the use of harmful substances (Law no. 549/1993 art. 3)
- Abandonment of waste in special cases (Legislative Decree no. 152/2006, art. 255-bis [article introduced by Decree-Law no. 116/2025 and amended by Law no. 147/2025])
- Abandonment of hazardous waste (Legislative Decree no. 152/2006, art. 255-ter) [article introduced by Decree-Law no. 116/2025]
- Illegal combustion of waste (Legislative Decree no. 152/2006, art. 256-bis) [article introduced by Decree-Law no. 116/2025]

¹ It should be noted that the SISTRI register has been repealed since 1 January 2019, as established by Article 6, paragraph 1, of Law Decree no. 135 of 14 December 2018 converted into Law 12/2019. With Legislative Decree 213/2022, the Rentri register was established, to which registration is mandatory for operators in the following categories:

- waste recovery and disposal plants;
- waste transporters and intermediaries;
- companies with more than 50 employees that produce hazardous waste or non-hazardous waste deriving from industrial and artisanal processes and from the treatment of waste, water and fumes.





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- Aggravating circumstance of business activity (Legislative Decree no. 152/2006, art. 259-bis) [article introduced by Law Decree no. 116/2025 and amended by Law no. 147/2025]
- Impediment of control (Article 452-septies of the Criminal Code) [article introduced by Law Decree no. 116/2025]
- Failure to remediate (Article 452-terdecies of the Criminal Code) [article introduced by Law Decree no. 116/2025]

19. Offence of employment of illegally staying third-country nationals included in the Decree by art. 2, paragraph 1 of Legislative Decree no. 109 of 16 July 2012 (art. 25-duodecies):

- Employment of illegally staying third-country nationals (Article 22, paragraph 12bis, Legislative Decree No. 286/1998) [Article amended by Law No. 187/2024];
- Provisions against illegal immigration (Article 12, paragraph 3, 3 bis, 3 ter and paragraph 5, Legislative Decree No. 286/1998) [Article amended by Legislative Decree No. 20/2023].

20. Crime of racism and xenophobia introduced by Law no. 167 of 20 November 2017 amended by Legislative Decree no. 21/2018 (art. 25-terdecies);

- Propaganda and incitement to commit crimes for reasons of racial, ethnic and religious discrimination (Article 604-bis of the Criminal Code) [added by Legislative Decree no. 21/2018]

21. Crime of fraud in sports competitions, abusive exercise of gaming or betting and games of chance exercised by means of prohibited machines, introduced by Law no. 39 of 3 May 2019 (art. 25-quartedecies);





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- Fraud in sports competitions (art. 1, Law no. 401/1989)
- Abusive exercise of gaming or betting activities (Article 4, Law no. 401/1989)

22. Tax crimes, provided for by Legislative Decree no. 74 of 10 March 2000 introduced by Law no. 157 of 19 December 2019, converting Legislative Decree no. 124 of 26 October 2019 (art. 25-quinquiesdecies):

- Fraudulent declaration through the use of invoices or other documents for non-existent transactions (art. 2 Legislative Decree no. 74/2000);
- Fraudulent declaration by other artifices (Article 3 of Legislative Decree No. 74/2000);
- Issuance of invoices or other documents for non-existent transactions (Article 8, paragraph 1 and paragraph 2-bis of Legislative Decree No. 74/2000);
- Concealment or destruction of accounting documents (Article 10 of Legislative Decree No. 74/2000);
- Fraudulent evasion of the payment of taxes (Article 11 of Legislative Decree No. 74/2000).
- Unfaithful declaration (art. 4 of Legislative Decree 74/2000) [introduced by Legislative Decree no. 75/2020];
- Failure to declare (art. 5 Legislative Decree 74/2000) [introduced by Legislative Decree no. 75/2020];
- Undue compensation (Article 10 quarter of Legislative Decree 74/2000) [article introduced by Legislative Decree No. 75/2020 and amended by Legislative Decree No. 87/2024]





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23. Smuggling Offences (art. 25 - *sexiesdecies*, Legislative Decree no. 231/2001) [article added by Legislative Decree no. 75/2020 and amended by Legislative Decree 141/2024]

- Smuggling for failure to declare (art. 78 Legislative Decree no. 141/2024)
- Smuggling for unfaithful declaration (art. 79 Legislative Decree no. 141/2024)
- Smuggling in the movement of goods by sea, air and in border lakes (art. 80 Legislative Decree no. 141/2024)
- Smuggling for undue use of imported goods with total or partial reduction of duties (art. 81 Legislative Decree no. 141/2024)
- Smuggling in the export of goods eligible for the refund of duties (art. 82 Legislative Decree no. 141/2024)
- Smuggling in temporary export and in special use and processing regimes (art. 83 Legislative Decree no. 141/2024)
- Smuggling of manufactured tobacco (art. 84 Legislative Decree no. 141/2024)
- Aggravating circumstances of the crime of smuggling of manufactured tobacco (art. 85 Legislative Decree no. 141/2024)
- Criminal conspiracy to smuggle manufactured tobacco (art. 86 Legislative Decree no. 141/2024)
- Equivalence of the attempted crime with the one committed (art. 87 Legislative Decree no. 141/2024)





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- Aggravating circumstances of smuggling (art. 88 Legislative Decree no. 141/2024) [article amended by Legislative Decree 81/2025]
 - Exemption from the assessment or payment of excise duty on energy products (Article 40 of Legislative Decree No. 504/1995)
 - Evasion of the assessment or payment of excise duty on manufactured tobacco (Article 40-bis of Legislative Decree No. 504/1995)
 - Clandestine manufacture of alcohol and alcoholic beverages (Article 41 of Legislative Decree No. 504/1995)
 - Association for clandestine manufacture of alcohol and alcoholic beverages (art. 42 Legislative Decree no. 504/1995)
 - Evasion of the assessment and payment of excise duty on alcohol and alcoholic beverages (Article 43 of Legislative Decree No. 504/1995)
 - Aggravating circumstances (Article 45 of Legislative Decree No. 504/1995)
 - Alteration of devices, fingerprints and markings (art. 46 Legislative Decree no. 504/1995)
24. Crimes against cultural heritage (art. 25 - *septiesdecies*, Legislative Decree no. 231/2001) [Article added by Law no. 22/2022 and amended by Law no. 6/2024]
- Theft of cultural property (Article 518 *bis* of the Criminal Code);
 - Misappropriation of cultural property (Article 518 *ter* of the Criminal Code);
 - Receiving stolen cultural property (Article 518 *quarter* of the Criminal Code);
 - Forgery in private deeds relating to cultural assets (Article 518 *octies* of the Criminal Code);





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- Violations regarding the sale of cultural property (Article 518 *novies* of the Criminal Code)
 - Illegal importation of cultural goods (Article 518 *decies* of the Criminal Code);
 - Illegal exit or export of cultural goods (Article 518 *undecies* of the Criminal Code);
 - Destruction, dispersion, deterioration, disfigurement, soiling and illegal use of cultural and landscape property (Article 518 *duodecies* of the Criminal Code);
 - Counterfeiting of works of art (Article 518 *quaterdecies* of the Criminal Code).
25. Laundering of cultural property and devastation and looting of cultural and landscape property (art. 25 - *duodevicies*, Legislative Decree no. 231/2001) [Article added by Law no. 22/2022]
- Laundering of cultural property (Article 518 - *sexies* of the Criminal Code);
 - Devastation and looting of cultural and landscape assets (Article 518 - *terdecies* of the Criminal Code).
26. Crimes against animals (Art. 25-*undevicies*, Legislative Decree no. 231/2001) [Article added by Law no. 82/2025]
- Killing or damaging other people's animals (Article 638 of the Criminal Code)
 - Prohibition of animal fights (Article 544-*quinquies* of the Criminal Code)
 - Prohibited shows or events (Article 544-*quarter* of the Criminal Code)
 - Animal abuse (Article 544-*ter* of the Criminal Code)





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- Killing of animals (Article 544-bis of the Criminal Code)
27. Liability of entities for administrative offences dependent on crime (Art. 12, Law no. 9/2013) [A prerequisite for entities operating in the virgin olive oil supply chain]
- Trade in counterfeit or adulterated foodstuffs (Article 442 of the Criminal Code)
 - Adulteration and counterfeiting of foodstuffs (Article 440 of the Criminal Code)
 - Trade in harmful foodstuffs (Article 444 of the Criminal Code)
 - Counterfeiting, alteration or use of distinctive signs of intellectual works or industrial products (Article 473 of the Criminal Code)
 - Introduction into the State and trade in products with false signs (Article 474 of the Criminal Code)
 - Fraud in the exercise of trade (Article 515 of the Criminal Code)
 - Sale of non-genuine foodstuffs as genuine (Article 516 of the Criminal Code)
 - Sale of industrial products with false signs (Article 517 of the Criminal Code) [article amended by Law no. 206/2023];
 - Counterfeiting of geographical indications designations of origin of agri-food products (Article 517-quarter of the Criminal Code)
28. Adaptation of national legislation to Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-





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assets and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937 (Legislative Decree 129/2024)

- Liability of the entity (art.34 Legislative Decree 129/2024)
- Prohibition of insider dealing (Art. 89 Regulation (EU) 2023/1114)
- Prohibition of unlawful disclosure of inside information (Art. 90 Regulation (EU) 2023/1114)
- Prohibition of market manipulation (Art. 91 Regulation (EU) 2023/1114)

1.3. THE PENALTIES IMPOSED BY THE DECREE

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

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

The disqualification sanctions, which can 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 authorizations, licenses or concessions functional to the commission of the offense;





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- prohibition of contracting with the Public Administration;
- exclusion from facilitations, financing, contributions and subsidies, and/or revocation of those already granted;
- prohibition of advertising goods or services.

Legislative Decree 231/2001 also provides that if there are the conditions for the application of a disqualification sanction that provides for the interruption of the activity of the entity, the judge, instead of the application of such sanction, may order the continuation of the activity by a judicial commissioner (Article 15 of the Decree) appointed for a period equal to the duration of the disqualification penalty that would have been applied, when at least one of the following conditions is met:

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

1.4. EXEMPTION CONDITION OF ADMINISTRATIVE LIABILITY

Art. 6 of Legislative Decree 231/2001 establishes that the entity is not liable for administrative liability if it proves that:

- the management body has adopted and effectively implemented, before the commission of the act, organisational, management and control models suitable for preventing crimes of the kind that occurred;
- the task of supervising the operation and observance of the models and of ensuring that they are updated has been entrusted to a body of the entity with autonomous powers of initiative and control (the so-called Supervisory Body);





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- the people committed the crime by fraudulently evading the organization, management and control models;
- there was no omission or insufficient supervision by the Supervisory Body.

The adoption of the organisational, management and control model therefore allows the entity to be able to avoid the attribution of administrative liability. The mere adoption of this document, by resolution of the administrative body of the entity, is not, however, sufficient in itself to exclude such liability, since the model must be effectively and effectively implemented.

With reference to the effectiveness of the organisational, management and control model for the prevention of the commission of the offences provided for by Legislative Decree 231/2001, it is required that:

- individuals the business activities in the context of which the offences may be committed;
- provides for specific protocols aimed at planning the formation and implementation of the decisions of the entity in relation to the crimes to be prevented;
- identifies methods of managing financial resources suitable for preventing the commission of crimes;
- provides for information obligations towards the body responsible for supervising the operation 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 organisational, management and control model, Legislative Decree 231/2001 requires:





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- a periodic audit, and, if significant violations of the requirements imposed by the model are discovered or changes occur in the organization or activity of the entity or legislative changes, the modification of the organization, management and control model;
- the imposition of sanctions in the event of violation of the requirements imposed by the organization, management and control model.

1.5. THE "GUIDELINES"

Art. 6 of Legislative Decree 231/2001 expressly provides that organisational, management and control models may be adopted on the basis of codes of conduct drawn up by the associations representing the entities.

For the purposes of preparing the model, the "*Guidelines for the construction of organisation, management and control models pursuant to Legislative Decree 231/2001*" (hereinafter referred to as the "Guidelines") drawn up by Confindustria and approved by the Ministry of Justice with the Ministerial Decree of 4 December 2003 are therefore taken into consideration. An initial update, published by Confindustria on 24 May 2004, was approved by the Ministry of Justice, which judged these Guidelines to be suitable for achieving the purposes set out in the Decree. These Guidelines were subsequently updated by Confindustria on 31 March 2008 and approved by the Ministry of Justice on 2 April 2008. In June 2021, Confindustria provided for a further update of the Guidelines for the construction and implementation of the Organization, Management and Control Models, approved by the Ministry of Justice on 8 June 2021. The Model also takes into account the "Consolidated principles for the drafting of organisational models and the activity of the supervisory body and prospects for the revision of Legislative Decree no. 231 of 8 June 2001" prepared by the National Council of Chartered Accountants and Accounting Experts ("CNDCEC") as well as the guidelines on Whistleblowing issued by ANAC with resolution no. 478 of 26 November 2025.





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In defining the organization, management and control model, the Confindustria Guidelines provide for the following project phases:

- the identification of risks, i.e. the analysis of the business context to highlight in which areas of activity and in what ways the crimes provided for by Legislative Decree 231/2001 may occur in the business context;
- the preparation of a control system suitable for preventing the risks of crime identified in the previous phase, to be carried out through the assessment of the existing control system and the relative degree of adaptation to the prevention needs expressed by Legislative Decree 231/2001.

The most important components of the control system outlined in the Confindustria Guidelines to ensure the effectiveness of the organisation, management and control model are summarised below:

- the provision of ethical principles and rules of conduct in a Code of Ethics;
- a sufficiently formalised and clear organisational system, in particular about the allocation of responsibilities, hierarchical reporting lines and the description of tasks;
- manual and/or computerized procedures that regulate the performance of the activities, providing for the appropriate and adequate controls;
- authorisation and signing powers consistent with the organisational and managerial responsibilities attributed by the entity, providing, where appropriate, expenditure limits;
- management control systems, capable of promptly reporting possible critical issues;
- information and training of staff.





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The Confindustria Guidelines also specify that the components of the control system described above must comply with a series of control principles, including:

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





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Organization, Management and Control Model

- GENERAL PART II -

THE ORGANIZATION, MANAGEMENT AND CONTROL MODEL

2 THE ORGANIZATION, MANAGEMENT AND CONTROL MODEL OF ITALVACUUM S.R.L.

2.1. PURPOSE OF THE MODEL

Italvacuum S.r.l. (hereinafter also "**Italvacuum**" or the "**Company**"), whose share capital is held by: ITV Evolution S.r.l., Fabio Aldo Sartore and Furio Zedde.

The Company's corporate purpose is mechanical construction in general, the construction of machinery, equipment and their accessories as well as all economic, movable and real estate transactions functionally connected to the achievement of the corporate purpose.

The Company was established on 25 September 1985 and registered in the Business Register of the Turin Chamber of Commerce on 19 February 1996. Italvacuum is a company that deals with mechanical constructions, equipment and related accessories and is one of the leading manufacturers of vacuum pumps and vacuum dryers.

The Company, aware of the importance of adopting and effectively implementing an organization, management and control model pursuant to Legislative Decree 231/2001 suitable for preventing the commission of illegal conduct in the corporate context, with the minutes of the Board of Directors of 24/03/2026 adopted the organization, management and control model (hereinafter, the "**Model**"), on the assumption that the same constitutes a valid tool for raising awareness among the recipients (**as defined in paragraph 2.2**) to adopt correct and transparent behavior, therefore suitable for preventing the risk of committing criminal offenses included in the list of predicate crimes of the administrative liability of entities.

Through the adoption of the Model, Italvacuum intends to pursue the following purposes:





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- prohibit conduct that may constitute the offences referred to in the Decree;
- spread awareness that the violation of the Decree, the provisions contained in the Model and the principles of the Code of Ethics may result in the application of sanctioning measures (of a pecuniary and disqualification nature) also against the Company;
- allow the Company, thanks to a set of rules and monitoring of the correct implementation of this system, to promptly prevent and/or combat the commission of significant crimes pursuant to the Decree.

More generally, Italvacuum, through the adoption of this Model, intends to raise awareness at all levels of the company to respect the legality, ethics and transparency of the related conduct.

2.2. RECIPIENTS

The provisions of this Model are binding on the Board of Directors (the Company's administrative body), on managers and employees, to be understood as all those who are linked to the Company by an employment relationship and work under the direction and supervision of the Chairman of the Board of Directors and/or the managers (hereinafter the "**Recipients**").

2.3. MODEL FUNDAMENTALS

The fundamental elements developed by Italvacuum in the definition of the Model, discussed in detail below, can be summarized as follows:

- an activity of mapping the activities at risk of committing the crime (so-called "sensitive" activities), with the identification of examples of possible ways of committing the crimes and the instrumental/functional processes in which, in principle, the conditions and/or means for the commission of





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the crimes themselves could occur, formalized in the document called "Mapping of activities at risk of crime" referred to in paragraph 2.5;

- a set of rules governing corporate activities, in particular those activities which, as a result of the mapping activity, are more exposed to a potential risk of committing the offences included in Legislative Decree 231/2001, which are set out in the following sections of the Special Part of this Model;
- the establishment of a single-member Supervisory Body, which is assigned, in accordance with the Decree, to supervise the effective implementation and effective application of the Model;
- a sanctioning system aimed at ensuring the effective implementation of the Model and containing the disciplinary actions and sanctioning measures applicable to the Recipients, in the event of violation of the provisions contained in the Model itself, described in General Part II, paragraph 4;
- the provision of information and training activities on the contents of this Model referred to in paragraph 5 of General Part II;
- the provision of general and specific control protocols aimed at regulating Italvacuum's decisions, set out in the subsequent Sections of the Special Part of this Model.

2.4. CODE OF ETHICS AND MODEL

Sensitive to the need to base the performance of company activities on compliance with the principles of legality, Italvacuum has drawn up its own Code of Ethics (hereinafter, alternatively, the "Code" or the "Code of Ethics").

The Code of Ethics establishes a series of rules of "corporate ethics" that the Company recognizes as its own and which it requires to be observed by both its corporate bodies





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and employees, and third parties who, for any reason, have commercial relations with it.

The Model, whose provisions are in any case consistent and compliant with the principles of the Code of Ethics, responds more specifically to the needs expressed by the Decree and is, as highlighted above, aimed at preventing the commission of the types of offences included in the scope of operation of Legislative Decree 231/2001.

Italvacuum's Code of Ethics states, however, principles of proper conduct of corporate affairs that are also suitable for preventing the unlawful conduct referred to in the Decree, thus acquiring preventive relevance also for the Model, and therefore constituting a complementary element to it.

2.5. METHODOLOGICAL PATH FOR THE DEFINITION OF THE MODEL: MAPPING OF ACTIVITIES AT RISK-CRIME - INSTRUMENTAL PROCESSES AND SAFEGUARDS

Article 6, paragraph 2, letter a) of Legislative Decree 231/2001 expressly provides that the organisation, management and control model identifies the corporate activities in which the offences included in the Decree may potentially be committed.

The Model was drawn up on the basis of the new and updated results of the in-depth analysis of the company's activities conducted with the support of external professionals.

As part of this activity, the corporate organizational structure was then analyzed again as represented in the company organization chart, approved by the Board of Directors, which identifies the company functions, highlighting their roles and hierarchical-functional reporting lines.

The Company was therefore the subject of interviews through the involvement of the main company representatives who, due to the role held, are equipped with the broadest and deepest knowledge of the operations of the business sector of their competence.





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As anticipated, the results of this activity have been collected, formalized and then updated in a descriptive sheet that forms an integral part of this Model, called "**Mapping of activities at risk-crime**", which illustrates in detail the risk profiles of Italvacuum with respect to the commission of the crimes included in Legislative Decree 231/2001.

In particular, this Mapping of activities at risk of crime details the business areas (in turn declined in a series of examples of sub-activities) at risk of possible commission of the crimes provided for by Legislative Decree 231/2001 (so-called "**sensitive activities**"), the associated crimes, the examples of possible methods and purposes of carrying them out, as well as the processes in the performance of which, Also in principle, the conditions and/or means for the commission of the crimes themselves could be created (so-called "**instrumental/functional processes**").

The Mapping of activities at risk of crime is kept at the Personnel Office, which takes care of its archiving, making it available - for possible consultation - to the Administrative Body, the Chairman of the Board of Directors, the auditor and the Supervisory Body.

▪ **Areas of Activity at Risk-Crime identified in the Mapping**

Specifically, the risk of potential commission of the offences envisaged by Legislative Decree 231/2001 was found in the following areas of corporate activity, which are reported below as indicated in the Mapping of activities at risk-crime:

- Management of relationships, including institutional ones, with subjects belonging to the Public Administration;
- Management of technical purchases, services and consultancy;
- Management of obligations regarding hiring, termination of employment, wages, withholding taxes and social security and welfare contributions, relating to employees;





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- Management of judicial disputes and related issues;
- Management of general accounting and corporate obligations;
- Management of obligations, communications and requests by the competent public bodies or independent administrative authorities, including during audits, inspections and assessments;
- Management of procedures relating to product traceability with reference to the organisation, delivery/collection of materials from suppliers as well as subsequent storage at the Company's warehouses;
- Management of the necessary authorizations to carry out the activity, the related obligations, communications or requests from the competent public bodies or independent administrative authorities also on the occasion of audits, inspections and assessments;
- Management of checks on goods at the Company's warehouses;
- Management of the safety system pursuant to Legislative Decree no. 81/2008 (Consolidated Law on safety at work);
- Management and use of the computer system;
- Management of environmental aspects and related obligations;
- Management of tax obligations;
- Management of donations, sponsorships and gifts;
- Supplier accreditation process.

In consideration of the areas of business activity mentioned above, the following predicate crimes were potentially associated with them:





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- **Article 24:** *Fraud to the detriment of the State or other public body (Article 640, paragraph 2, no. 1, of the Criminal Code), Computer fraud to the detriment of the State or other public body (Article 640-ter of the Criminal Code);*
- **Article 24-bis:** *Electronic documents (Article 491-bis of the Criminal Code), Abusive access to a computer or telematic system (Article 615-ter of the Criminal Code), Illegal possession, dissemination and installation of equipment, codes and other means of access to computer or telematic systems (Article 615-quarter of the Criminal Code), Unlawful interception, impediment or interruption of computer or telematic communications (Article 617-quarter of the Criminal Code), Unlawful possession, dissemination and installation of equipment and other means 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 by another public body or in any case of public utility (Article 635-ter of the Criminal Code), Damage to computer or telematic systems (Article 635-quarter of the Criminal Code), Illegal possession, dissemination and installation of equipment, devices or computer programs aimed at damaging or interrupting an IT or telematic system (Article 635-quarter.1 of the Criminal Code), Damage to computer or telematic systems of public interest (Article 635-quinquies of the Criminal Code), Extortion (Article 629, paragraph 3, of the Criminal Code);*
- **Article 24 ter:** *Criminal association (Article 416 of the Criminal Code);*
- **Art. 25:** *Penalties for the corruptor (art. 321 of the Criminal Code), incitement to corruption (art. 322 of the Criminal Code), trafficking in illicit influence (art. 346-bis of the Criminal Code);*
- **Article 25** *(crimes of bribery and corruption);*
- **Article 25-bis** *(offences of forgery against public faith) Art. 25-bis (offences against industry and commerce);*





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- **Article 25-ter:** *False corporate communications (Article 2621 of the Italian Civil Code), Minor events (Article 2621-bis of the Italian Civil Code), Impeded control (Article 2625, paragraph 2, of the Italian Civil Code), Undue return of contributions (Article 2626 of the Italian Civil Code), Unlawful distribution of profits and reserves (Article 2627 of the Italian Civil Code), Unlawful transactions on the shares or quotas of the company or of the parent company (Article 2628 of the Italian Civil Code), Transactions to the detriment of creditors (Article 2629 of the Italian Civil Code), Failure to disclose conflict of interest (Article 2629-bis of the Italian Civil Code), fictitious formation of capital (Article 2632 of the Italian Civil Code), Corruption between private individuals (Article 2635 of the Italian Civil Code), Instigation 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), Rigging (Article 2637 of the Italian Civil Code), Obstruction of the exercise of the functions of public supervisory authorities (Article 2638 of the Italian Civil Code);*
- **Article 25-quinques:** *Illegal intermediation and exploitation of labour (Article 603-bis of the Criminal Code)*
- **Art. 25-septies:** *Manslaughter, Culpable bodily injury (Articles 589-590 of the Criminal Code);*
- **Article 25-octies:** *Receiving stolen goods, money laundering, use of money, goods or utilities of illegal origin and self-laundering (Articles 648, 648-bis, 648-ter and 648-ter I of the Criminal Code);*
- **Article 25-octies. 1:** *Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash (Article 493-quarter of the Criminal Code), Computer fraud aggravated by the implementation of a transfer of money, monetary value or virtual currency (Article 640-ter of the Criminal Code), Fraudulent transfer of values (Article 512-bis) and other cases;*
- **Article 25-nonies** *(Offences relating to copyright infringement)*





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- **Art. 25-decies:** *Inducement not to make declarations or to make false declarations to the judicial authority (Article 377-bis of the Criminal Code);*
- **Article 25-nonies:** *Abusive duplication, for profit, of computer programs; import, distribution, sale or possession for commercial or entrepreneurial purposes or leasing of programs contained in media not marked by the SIAE; provision of means to remove or circumvent the protection devices of computer programs (Article 171-bis of Law No. 633/1941 paragraph 1); Reproduction, transfer to another medium, distribution, communication, presentation or demonstration in public of the contents of a database; extraction or re-use of the database; distribution, sale or leasing of databases (Article 171-bis of Law no. 633/1941 paragraph 2); Failure to communicate to the SIAE the identification data of the media not subject to the marking or false declaration (art. 171-septies of law no. 633/1941);*
- **Art. 25-undecies:** *Environmental pollution (Article 452-bis of the Criminal Code), Environmental disaster (Article 452-quarter of the Criminal Code), Culpable crimes against the environment (Article 452-quinquies of the Criminal Code), Discharges of industrial wastewater containing hazardous substances; discharges into the ground, subsoil and groundwater; Pollution of soil, subsoil, surface water or groundwater (Legislative Decree no. 152/2006, art. 257), Illegal trafficking of waste (Legislative Decree no. 152/2006, art. 259), Violation of the obligations of communication, keeping of mandatory registers and forms (Legislative Decree no. 152/2006, art. 258), False indications on the nature, composition and chemical-physical characteristics of waste in the preparation of a certificate of analysis of waste; False indications on the nature, composition and chemical-physical characteristics of waste in the preparation of a certificate of analysis of waste; accompany the transport of waste with falsified certifications or classification documents, as well as fraudulently alter the information reported in the SISTRI – Handling Area form; omission or fraudulent alteration of the paper copy of the SISTRI form - handling area in the transport of waste (Legislative Decree no. 152/2006, art. 260-bis), Penalties (Legislative Decree no. 152/2006, art. 279), Cessation and reduction of the use of harmful substances (Law no. 549/1993 art. 3), Abandonment of waste in special cases (Legislative Decree no. 152/2006, art. 255-*





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*bis), Abandonment of hazardous waste (Legislative Decree no. 152/2006, art. 255-ter)
Illegal combustion of waste (Legislative Decree no. 152/2006, art. 256-bis),
Aggravating circumstance of business activity (Legislative Decree no. 152/2006, art.
259-bis);*

- *Art. 25-duodecies: Employment of illegally staying third-country nationals (Art. 22, paragraph 15 of Legislative Decree 286/1998).*
- *Article 25-terdecies: Propaganda and incitement to commit a crime for reasons of racial, ethnic and religious discrimination (Article 604-bis of the Criminal Code)*
- *Art. 25-quinquiesdecies: Fraudulent declaration through the use of invoices or other documents for non-existent transactions (art. 2 of Legislative Decree no. 74/2000), Fraudulent declaration by other artifices (art. 3 of Legislative Decree no. 74/2000), Issuance of invoices or other documents for non-existent transactions (art. 8 of Legislative Decree no. 74/2000), Concealment or destruction of accounting documents (art. 10 of Legislative Decree no. 74/2000), Fraudulent evasion of the payment of taxes (art. 11 of Legislative Decree no. 74/2000), Unfaithful declaration (art. 4 of Legislative Decree no. 74/2000), Omitted declaration (art. 5 of Legislative Decree no. 74/2000), Undue compensation (art. 10-quarter of Legislative Decree no. 74/2000);*

On the other hand, due to Italvacuum's typical business activities, no significant risk profiles were identified with respect to the commission of other predicate offences referred to in Art. 24 (*offences relating to the management of public funds*), Art. 24-bis (*information fraud of the electronic signature certificate and violation of the national cyber security perimeter*), Art. 24-ter (*organised crime offences*), Art. 25-quarter (*Crimes with the purpose of terrorism or subversion of the democratic order*), Art. 25-quarter.1 (*Practices of mutilation of the female genital organs*), Art. 25-sexies (*Market Abuse*), Art. 10 Law 146/06 (*Transnational crimes*), Art. 25 octies (*Undue use and falsification of payment instruments other than cash (Article 493-ter of the Criminal Code)*), Art. 25-undecies (*discharge into sea waters by ships or aircraft (Legislative Decree no. 152/2006, art. 137)*), Art. 25-quartedecies (*fraud in sports competitions, abusive exercise of gaming or betting and games*





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of chance exercised by means of prohibited machines), Art. 25-sexiesdecies (the crime of smuggling), Legislative Decree 129/2024 (Crimes of abuse of markets relating to crypto-assets), Art. 25-undevicies (Crimes against animals), as well as other crimes not expressly mentioned above and, in any case, included in Arts., 25-ter, 25-quinques, 25-undecies. It is also believed that the principles of the Code of Ethics are suitable for overseeing the risk of committing these specific crimes.

For more details on sensitive activities, the possible methods of committing the crimes considered associated with them and the purposes hypothetically pursued by the Company with the commission of the same, please refer to the examination of the document "Mapping of activities at risk of crime".

▪ ***"Instrumental/functional" business processes***

As part of the activity described above, the Company has also identified the so-called business processes that are instrumental/functional to the commission of the crime, i.e. those business processes in which, in principle, the conditions could be met and/or the means for the commission of the offences relevant to the purposes of the Decree identified above could be found.

These processes are as follows:

- 1) Relations with the Public Administration and Independent Administrative Authorities (instrumental process);
- 2) Purchase of goods, services and consultancy (instrumental process);
- 3) Management of monetary and financial flows (instrumental process).
- 4) Selection, recruitment and management of personnel and expense reimbursements (instrumental process);
- 5) Management of donations, sponsorships and gifts (instrumental process);





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- 6) Supplier accreditation process (functional process);
- 7) Verification of compliance of activities with respect to authorizations (functional process);
- 8) Preparation of the financial statements and management of relations with Shareholders and other corporate bodies (instrumental process);
- 9) Management of health and safety obligations in the workplace pursuant to Legislative Decree 81/2008 (instrumental process);
- 10) Management of security and maintenance of IT systems (instrumental process);
- 11) Management of environmental obligations (functional process);
- 12) Management of sustainability obligations;
- 13) Management of tax obligations (instrumental process);

In order to prevent or mitigate the risk of committing the aforementioned crimes, Italvacuum has formulated specific control protocols for each instrumental/functional process mentioned above, which are listed in the specifically dedicated Sections of the Special Part.

2.6. THE STRUCTURE OF THE ORGANIZATIONAL AND CONTROL SYSTEM

In preparing the Model and based on the business processes found to be relevant in the 231 area, the Company reviewed its existing organisational and control system, structured in a series of safeguards, to verify whether it is suitable for preventing the specific offences associated with the areas of business identified as at risk.

In particular, Italvacuum's organizational and control system is based on the control protocols set out in the Special Part, as well as on the following elements:





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- the regulatory framework applicable to Italvacuum;
- the Code of Ethics;
- the existing system of delegations and powers of attorney;
- the hierarchical-functional structure;
- the procedures adopted by the Company to regulate the main business processes;
- the Control Protocols set out, for instrumental/functional processes, in the Sections of the Special Part of this Model;
- the implementation of information systems, oriented towards the segregation of functions, as well as an adequate level of standardization of processes and the protection of the information contained therein, with reference to both management and accounting systems and systems to support business-related operational activities.

Italvacuum's current organisational and control system, understood as an apparatus aimed at managing and monitoring the main corporate risks, ensures the achievement of the following objectives:

- effectiveness and efficiency in using company resources, protecting and safeguarding the Company's assets;
- compliance with applicable laws and regulations in all operations and actions of the Company;
- reliability of information, to be understood as timely and truthful communications to guarantee the correct performance of every decision-making process.





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The following principles are the basis of this system, taken up and applied in company procedures and control protocols:

- every operation, transaction and action must be verifiable, documented, consistent and congruous;
- The system guarantees, also through a consistent attribution of powers and delegations and authorization levels, the application of the principle of segregation of tasks (for which no one must be able to manage an entire process independently).

Responsibility for the proper functioning of the internal control system is entrusted to each Department for all the processes for which it is responsible.

The existing corporate control structure provides for line controls carried out by the individual Managers on the processes for which they are responsible for management, aimed at ensuring the correct performance of operations. This structure also provides for management control entrusted to the Head of Administration.





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3 SUPERVISORY BODY

Art. 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 compliance with and functioning of the Model, taking care of its updating, be entrusted to a Supervisory Body within the entity which, endowed with autonomous powers of initiative and control, continuously exercises the tasks entrusted to it.

The Decree requires the Supervisory Body to carry out its functions outside the Company's operational processes, reporting periodically to the Chairman of the Board of Directors, who is free from any hierarchical and functional relationship with the other Directors and individual Directors.

In compliance with the provisions of Legislative Decree 231/2001, the Board of Directors of Italvacuum established – with resolution of 24/03/2026 – the Supervisory Body.

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

- Autonomy and independence: this requirement is ensured by the monocratic composition and by the *reporting* activity carried out directly to the Administrative Body, without hierarchical subordination to the same.
- Professionalism: this requirement is guaranteed by the wealth of professional, technical and practical knowledge available to the members of the Supervisory Body. In particular, the chosen composition guarantees suitable legal knowledge and adequate knowledge of business processes.
- Continuity of action: with reference to this requirement, the Supervisory Body is required to constantly monitor, through powers of investigation and control,





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compliance with the Model by the Recipients, to take care of its implementation and updating, representing a constant reference for all Italvacuum personnel.

3.1. FORFEITURE AND REVOCATION

The members of the Body are chosen from among individuals who possess an ethical and professional profile of indisputable value and must not be in marital or kinship relationships within the fourth degree with the Directors.

Members of the Supervisory Body may be appointed by employees of the Company and external professionals. The latter must not have relationships with the Company such as to constitute a conflict of interest and to jeopardise their independence, in line with the provisions of art. 2399 of the Italian Civil Code for statutory auditors.

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

A member of the Supervisory Body may not be appointed, and, if appointed, the interdicted, the incapacitated, the bankrupt or those who have been convicted, even with a non-final conviction, to a penalty that amounts to the disqualification, even temporary, from public offices or the inability to exercise managerial offices, or have been convicted, even with a non-final sentence or with a sentence of application of the penalty at the request of the parties *ex* Article 444 of the Code of Criminal Procedure (so-called plea bargaining sentence), for having committed one of the offences provided for by Legislative Decree 231/2001.

The Administrative Body may revoke the members of the Supervisory Body at any time, but only for just cause.

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

- failure to notify the Administrative Body of a conflict of interest that prevents the maintenance of the role of member of the Supervisory Body itself;





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- violation of confidentiality obligations about news and information acquired in the exercise of the functions of the Supervisory Body;
- for members linked to the Company by an employment relationship, the initiation of disciplinary proceedings for facts that may result in the sanction of dismissal.

If the revocation occurs without just cause, the revoked member may request to be immediately reinstated in office.

On the other hand, the following constitute grounds for forfeiture of the entire Supervisory Body:

- the ascertainment of a serious breach by the Supervisory Body in the performance of its verification and control tasks;
- the sentence of conviction of the Company, even if it has not become irrevocable, or a sentence of application of the penalty at the request of the parties *pursuant to* Article 444 of the Code of Criminal Procedure (so-called plea bargaining sentence), where the documents show the omission or insufficient supervision by the Supervisory Body.

The revocation or forfeiture of the member is declared by the Administrative Body, with determination, within 30 (thirty) days of the communication or knowledge of the relevant cause.

Each member may withdraw from the office at any time with at least 30 days' written notice, to be communicated to the Administrative Body by registered mail with return receipt or by certified email.

The Supervisory Body autonomously regulates the rules for its operation in a specific Regulation, in particular by defining the operating procedures for the performance of





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the functions assigned to it. The Regulations are then transmitted to the Administrative Body for its acknowledgement.

3.2. POWERS AND FUNCTIONS OF THE SUPERVISORY BODY

The Supervisory Body is entrusted with the following tasks:

- supervising the dissemination of knowledge, understanding and compliance with the Model within the Society;
- supervise compliance with the Model by the Recipients in the areas of activity potentially at risk of crime;
- supervise the validity and adequacy of the Model, with particular reference to the effective ability of the Model to prevent the commission of the offences provided for by the Decree;
- inform the Company, in the person of the Administrative Body, of the opportunity to update the Model, where there is a need for adaptation in relation to changed company and/or regulatory conditions.

In carrying out these activities, the Supervisory Body shall fulfil the following obligations:

- coordinate and collaborate with the Company's Departments and Functions (including through special meetings) for the best monitoring of the corporate activities identified in the Crime Risk Model;
- verify the establishment and operation of a specific "dedicated" information channel (i.e. e-mail address), aimed at facilitating the flow of reports and information to the Supervisory Body;





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- carry out targeted checks on certain transactions or specific acts, carried out within the areas of company activity identified as potentially at risk of crime, also with the support of the Company Functions;
- verifying the effective performance of the information and training initiatives on the Model undertaken by the Company, supporting Italvacuum in verifying their adequacy;
- immediately report to the Administrative Body any violations of the Model, considered well-founded, by the Company's Managers or other employees;
- report to the Chairman of the Board of Directors any violations of the Model, deemed well-founded, committed by the Board of Directors.

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

- issue provisions and service orders aimed at regulating its activities and preparing and updating the list of information, so-called "**Information flows**" (as defined in paragraph 3.4. and in the individual sections of the Special Section), which must be received by the Company Departments and Functions;
- access, without prior authorization, to any company document relevant to the performance of the functions attributed to it by Legislative Decree 231/2001;
- order that the heads of the Company Departments, and in any case all the Recipients, promptly provide the information, data and/or news requested of them in order to identify aspects related to the various company activities relevant to the Model and to verify its effective implementation;





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- to resort to external consultants of proven professionalism in cases where this is necessary for the performance of verification and control activities or to update the Model.

The Company's Administrative Body assigns the Supervisory Body an annual expenditure budget adequate to the functions assigned to it. The Supervisory Body autonomously 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*, is authorized directly by the Administrative Body.

3.3. REPORTING OF THE SUPERVISORY BODY

As already mentioned above, in order to ensure full autonomy and independence in the performance of its functions, the Supervisory Body communicates directly with the Company's Administrative Body.

In particular, the Supervisory Body reports on the state of implementation of the Model and the results of the supervisory activity carried out in the following ways:

- periodically to the Administrative Body or to a person delegated by the same, at least on a six-monthly basis, to ensure constant alignment with the top management regarding the activities carried out;
- on an annual basis to the Administrative Body, through a written report illustrating the monitoring activities carried out by the Supervisory Body itself, the critical issues that have emerged and any corrective or improvement measures appropriate for the implementation of the Model;

The Supervisory Body may be convened at any time by the Administrative Body and, in turn, may request the other corporate bodies to be heard if it deems it appropriate to report on issues relating to the functioning and effective implementation of the Model or in relation to specific situations.





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To guarantee a correct and effective flow of information, as well as for the complete and correct exercise of its duties, the Supervisory Body also has the right to request clarifications or information directly from the parties with the main operational responsibilities.

3.4. INFORMATION FLOWS AND REPORTS TO THE SUPERVISORY BODY

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

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

- periodically, information, data, news and documents that constitute derogations and/or exceptions to company procedures, previously identified by the Supervisory Body and formally requested by the latter to the individual Functions (so-called "**Information Flows**"), according to the methods and timing defined by the Supervisory Body itself;
- as part of the Supervisory Body's verification activities, any information, data, news and documents deemed useful and/or necessary for the performance of such checks, previously identified by the Supervisory Body and formally requested from the individual Departments and Functions;
- on an occasional basis, any other information, of any kind, relating to the implementation of the Model in the areas of activity at risk of crime, as well as compliance with the provisions of the Decree, which may be useful for the purpose of carrying out the tasks of the Supervisory Body (so-called "**Reports**"). In this regard, the Recipients must, in fact, report to the Supervisory Body any information relating to conduct that may constitute a





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violation of the provisions of the Decree and/or the Model, as well as specific types of crime.

To this end, the Company has set up dedicated communication channels for consultation with the Supervisory Body (consisting of an e-mail address, made known to company personnel and to which any reports may be sent) and access to which is reserved only for members of the Body. These methods of transmitting reports are aimed at ensuring the utmost confidentiality of whistleblowers also in order to avoid retaliatory attitudes or any other form of discrimination or penalization against them.

In accordance with the provisions of Law no. 179/2017 (*whistleblowing*), retaliatory or discriminatory acts, direct or indirect, against the whistleblower for reasons related to the report are prohibited, except in cases of false reporting.

On 31 March 2023, Legislative Decree no. 24 of 10 March 2023 implementing European Directive 2019/1937, concerning the protection of persons who report breaches of EU law, entered into force. This decree significantly expands the scope of application of the rules on *whistleblowing* (previously limited only to companies with an organisational model, pursuant to Legislative Decree 231/2001) and introduces the so-called "external reports".

In particular, and with reference to private sector entities (and therefore also Italvacuum), the latter must guarantee reporting channels that - also with the use of cryptography - guarantee the confidentiality of the identity of the reporting person, the person involved, as well as the content of the report and the related documentation.

The Company has regulated the whistleblowing procedure by providing that any reports must be addressed to the Whistleblower identified in the Company's Supervisory Body (a subject of proven professionalism and confidentiality) who manages the reports received in accordance with the procedure provided, maintaining the duty of absolute confidentiality towards the whistleblower in the following ways:





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- a) by sending it to the e-mail address (gianni.romero@italvacuum.com) to the Whistleblower who will guarantee its confidentiality;
- b) by postal service or by internal mail in a sealed envelope bearing the words "confidential/personal" on the outside, addressed to the Whistleblower;
- c) verbally, by means of a declaration issued and recorded in the minutes by one of the persons entitled to receive them.

The management and verification of the validity of the circumstances represented in the report is the responsibility of the Whistleblower who does so in compliance with the principles of impartiality and confidentiality by carrying out any activity deemed appropriate, including the personal hearing of the whistleblower and any other persons who may report on the reported facts.

If, at the end of the verification, the report is found, the Whistleblower, in relation to the nature of the violation, will provide:

- a) to file a complaint with the competent judicial authority;
- b) to communicate the outcome of the investigation to the Chief Executive Officer and the Head of Human Resources, so that they can take the appropriate management measures, including, if there are any conditions, the exercise of disciplinary action;
- c) to adopt any further measures and/or actions that may be necessary in the specific case to protect the Company.

The new legislation on *whistleblowing* also introduces the establishment of an external reporting channel, the management of which is entrusted to ANAC, which may be applied in cases where, among others, the internal reporting tool has not been activated or does not comply with the legislation.





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The obligation of confidentiality must also be guaranteed during the trial in compliance with the provisions contained in Article 12 of the Decree.

The new Decree also provides that, without prejudice to the other liability profiles, ANAC may apply administrative fines of up to € 50,000, in cases where it ascertains that:

- no reporting channels have been established;
- no procedures have been adopted for the making and management of reports;
- the adoption of these procedures does not comply with those provided for by the decree;
- the verification and analysis of the reports received was not carried out;
- retaliation was committed;
- the report has been obstructed or attempted to be obstructed or the obligation of confidentiality has been violated.

For the purposes of compliance with this provision:

- the Company protects from any form of retaliation, discrimination or penalization those who, in good faith, make reports to the Supervisory Body or to the office appointed for this purpose;
- against the adoption of any retaliatory or discriminatory measures, there is the possibility of filing a complaint. In the event of retaliation committed in the context of the employment of a public sector entity, ANAC shall immediately inform the Department of Public Administration at the Presidency of the Council of Ministers and any guarantee or disciplinary bodies for the measures within their competence. In the





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event of retaliation committed in the work context of a private sector entity, ANAC informs the National Labour Inspectorate for the measures within its competence. Acts taken in violation of the art. 17 are null and void. Persons who have been dismissed due to reporting, public disclosure or reporting to the judicial or accounting authority are entitled to be reinstated in the workplace.

- The Company reserves the right to take any action against anyone who makes untruthful reports in bad faith.

Once the validity of the report has been ascertained, the Supervisory Body, in the person of the Chairman, is informed:

- for violations of the Model, deemed well-founded, by managerial and/or senior figures and shall immediately notify the Administrative Body;
- for violations committed by employees, it shall immediately notify the Administrative Body and in writing to the competent company department for the initiation of the consequent disciplinary actions.

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

- measures and/or information from judicial police bodies, or from any other authority, including administrative authorities, involving the Company or its top management, which show that investigations are being carried out, including against unknown persons, for the offences referred to in Legislative Decree 231/2001, without prejudice to the obligations of confidentiality and secrecy imposed by law;
- changes in the system of proxies and powers of attorney, changes to the bylaws or the company organization chart, to that on safety in the workplace and to the organization in the field of environmental protection;





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- the results of any actions taken following a report by the Supervisory Body of ascertained violation of the Model, the imposition of disciplinary sanctions for violation of the Model, as well as the dismissal measures with the related reasons;
- reporting of serious accidents (any accident with an initial prognosis of 40 days and, in any case, whose duration is greater than 40 days) occurring to employees, collaborators of Italvacuum, and more generally to all those who have access to the Company's facilities.

The Supervisory Body, with the support of the Company, defines in a specific document the methods for transmitting such information, notifying the Departments and Functions required to send it.

Failure to send information to the Supervisory Body constitutes a violation of this Model.

All information, documentation, including the reporting required by the Model, and reports collected by the Supervisory Body - and received by the same - in the performance of its institutional duties, must be kept by the Supervisory Body in a special computer archive set up at the Company's headquarters and kept for 2 (two) years.

4 SANCTIONING SYSTEM

The definition of a sanctioning system, applicable in the event of 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 for allowing the Company to benefit from the exemption from administrative liability.

The application of these sanctions is independent of the initiation and outcome of any criminal proceedings initiated in cases where the violation constitutes a relevant crime pursuant to Legislative Decree 231/2001. The penalties that can be imposed are





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diversified according to the nature of the relationship between the offender and the Company, as well as the importance and seriousness of the violation committed and the role and responsibility of the perpetrator.

In general, violations can be traced back to the following behaviors and classified as follows:

- a) conduct that constitutes a culpable failure to implement the provisions of the Model, including company directives, procedures or instructions;
- b) conduct that constitutes a malicious transgression of the provisions of the Model, such as to compromise the relationship of trust between the perpetrator and the Company as it is unequivocally preordained to commit a crime.

The sanctioning procedure is in any case referred to the Function and/or the competent corporate bodies.

▪ *Penalties for employees*

In relation to employees, the Company must comply with the limits set out in art. 7 of Law 300/1970 (Workers' Statute) and the provisions contained in the applicable National Collective Labour Agreement, both with regard to the sanctions that can be imposed and the methods of exercising disciplinary power.

Failure by employees to comply with the provisions of the Model constitutes a breach of the obligations arising from the employment relationship *pursuant to* Article 2104 of the Civil Code. and a disciplinary offence.

More specifically, the adoption by an employee of the Company of conduct that can be qualified, on the basis of what is indicated in the previous paragraph, as a disciplinary offence, also constitutes a violation of the employee's obligation to perform the tasks entrusted to him with the utmost diligence, in compliance with the Company's directives, as provided for by the **applicable CCNL in force**.





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The following penalties may be imposed on employees:

- i) verbal reprimand;
- ii) written reprimand;
- iii) fine not exceeding the amount of 4 hours of salary;
- iv) suspension from work or salary and from work, for a period not exceeding 5 days;
- v) dismissal without notice.

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

- i) The disciplinary measure of the verbal reprimand/reprimand is incurred by the employee who:
 - violates, through mere negligence, company procedures, the provisions of the Code of Ethics or adopts, in carrying out activities in areas at risk, conduct that does not comply with the requirements contained in the Model, if the violation has no external relevance;
- ii) An employee who:
 - is a repeat offender, during the two-year period, in the commission of offences for which a verbal warning/reprimand is applicable;
 - violates, through mere negligence, company procedures, the provisions of the Code of Ethics or adopts, in carrying out activities in areas at risk, conduct that does not comply with the requirements contained in the Model, if the violation has external relevance;





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iii) An employee who;

- is a repeat offender, during the two-year period, in the commission of offences for which a written warning/reprimand/warning is applicable;
- due to the hierarchical or technical level of responsibility, or in the presence of aggravating circumstances, undermines the effectiveness of the Model with conduct such as:
 - failure to comply with the obligation to inform the Supervisory Body;
 - repeated failure to comply with the requirements set out in the Model, in the event that they concern a procedure or relationship to which the Public Administration is a party;

iv) An employee incurs the disciplinary measure of suspension from work for up to a maximum of 3 (three) days/ suspension from work or salary and from work for a period not exceeding 5 (five) days/ suspension from work and pay up to a maximum of 3 (three) days, the employee who:

- is a repeat offender, during the two-year period, in the commission of offences for which a fine of up to a maximum of 3 (three) hours of basic pay/fine not exceeding the amount of 4 (four) hours of salary/fine not exceeding 3 (three) hours of hourly wage calculated on the minimum wage scale;
- violates the provisions concerning the powers of signature and the system of delegations attributed with regard to acts and documents addressed to the Public Administration;
- makes false or unfounded reports relating to violations of the Model and the Code of Ethics;





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v) An employee who:

- fraudulently evades the requirements of the Model through conduct unequivocally aimed at committing one of the offences included among those provided for in Legislative Decree 231/2001;
- violates the internal control system by stealing, destroying or altering documentation or by preventing control or access to information and documentation to the relevant bodies, including the Supervisory Body, in such a way as to prevent their transparency and verifiability.

The Company may not adopt any disciplinary measure against the employee without compliance with the procedures provided for in **the CCNL applicable** to 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 task, role, responsibility and autonomy;
- predictability of the event;
- intentionality of conduct or degree of negligence, recklessness or inexperience;
- overall conduct of the offender, with regard to the existence or absence of disciplinary precedents within the terms provided for by the applicable CCNL;
- other particular circumstances that characterize the violation.





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The existence of a sanctioning system related to non-compliance with the provisions contained in the Model, and in the documentation that forms part of it, must necessarily be brought to the attention of the employees through the means deemed most suitable by the Company.

▪ *Penalties for employees with the status of managers*

Failure by managers to comply with the provisions of the Model, and all the documentation that forms part of it, including the violation of the obligations to inform the Supervisory Body and to control the conduct of their collaborators, results in the application of the sanctions referred to in collective bargaining for other categories of employees, in compliance with art. 2106, 2118 and 2119 of the Civil Code, as well as art. 7 of Law 300/1970.

In general, the following penalties may be imposed on managerial staff:

- i) suspension from work;
- ii) early termination of the employment relationship.

The ascertainment of any violations, as well as inadequate supervision and failure to promptly inform the Supervisory Body, may result in workers with managerial qualifications, suspension as a precautionary measure from work, without prejudice to the manager's right to remuneration, as well as, again on a provisional and precautionary basis for a period not exceeding three months, the assignment to different positions in compliance with art. 2103 of the Italian Civil Code.

In the event of serious violations, the Company may proceed with the early termination of the employment contract pursuant to and for the purposes of art. 2119 of the Italian Civil Code.





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5 DISSEMINATION OF THE MODEL AND TRAINING

Italvacuum, aware of the importance that information and training aspects assume in a prevention perspective, has defined communication and training programs aimed at ensuring the dissemination to the Recipients of the main contents of the Decree and the obligations deriving from it, as well as the provisions of the Model.

With regard to the dissemination of the Model in the corporate context, Italvacuum:

- sends a communication to all personnel concerning the adoption and any subsequent update of this Model and the appointment of the Supervisory Body, indicating its composition and the methods through which it can be contacted;
- publishes the Model together with the Code of Ethics on the company IT network;
- organizes training activities aimed at disseminating knowledge of Legislative Decree 231/2001 and the provisions of the Model, as well as planning training sessions for staff on the occasion of updates and/or amendments to the Model, in the ways deemed most appropriate.

The training activity involves all the staff in force, as well as all the resources from time to time included in the company organization. In this regard, the related training activities are provided for at the time of recruitment and following substantial updates and/or changes to the Model.

The documentation relating to information and training activities is kept by the Head of Personnel, available for consultation by the Supervisory Body and by anyone authorised to view it.





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6 ADOPTION AND UPDATING OF THE MODEL

The adoption of the Model is the responsibility of the Administrative Body.

Subsequent amendments and/or additions to this Model are therefore subject to the assessment and approval of the Company's Administrative Body.





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- SPECIAL PART -

CONTROL PROTOCOLS

CONTROL PROTOCOLS - INTRODUCTION

In accordance with the provisions of Article 6, paragraph 1, letter a) of the Decree, the Company, through the performance of risk mapping, assessment of activities and, more generally, of the business context in which it operates (so-called "Risk Assessment").*risk assessment*), identified the sensitive activities in the context of which some of the crimes among those included in the Decree could potentially be committed.

In order to prevent or mitigate the risk of committing such offences, the Company has formulated general rules of conduct and specific control protocols applicable to the instrumental/functional processes identified in General Part II of the Model.

The instrumental/functional processes to which the following sections refer are indicated below:

| | |
|------------------|--|
| Section 1 | Management of relations with the Public Administration, including during inspections |
| Section 2 | Management of purchases of goods, services and consultancy |
| Section 3 | Cash flow management |
| Section 4 | Selection, recruitment and management of personnel and expense reimbursements |





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| | |
|-------------------|---|
| Section 5 | Management of donations |
| Section 7 | Preparation of the financial statements and management of relations with the Shareholders and the Head of the Administrative Department |
| Section 8 | Management of health and safety obligations |
| Section 9 | Cybersecurity Management |
| Section 10 | Management of environmental obligations |
| Section 11 | Management of tax obligations |
| Section 12 | Management of European Union restrictive measures |

SECTION 1

MANAGEMENT OF OBLIGATIONS AND RELATIONS WITH THE PUBLIC ADMINISTRATION, INCLUDING DURING INSPECTIONS

1.1 PURPOSE AND SCOPE

The purpose of this protocol is to define the principles of conduct to be followed by all the Company's personnel in the management of obligations and relations with Public Bodies, including during inspections in order to prevent the crimes *under _1* (Crimes against the Public Administration and its assets, crimes of corruption between private





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individuals and the crime of inducement not to make false declarations to the Judicial Authority) paragraph 1.2, General Part I of this Model.

1.2 GENERAL BEHAVIORAL PRINCIPLES

The Company's personnel, in any capacity involved in the process in question, are required to comply with the procedures set out in this protocol, the provisions of the law on the subject, the principles referred to in the Code of Ethics, the principles of loyalty, fairness and clarity and the rules of this Model adopted by the Company, as well as the company procedures governing audits.

In particular, the following is required:

- personnel authorised to maintain relations with the Public Administration and its representatives on behalf of the Company must operate in strict compliance with current legislation;
- communications, obligations and relations with the Public Administration are managed by persons with the necessary powers or by persons specifically delegated by them in accordance with powers of attorney and delegations;
- any revocation of the Company's powers of representation vis-à-vis the Public Administration must be immediately made known to the interested party and formally communicated, so that the same abstains from exercising the revoked powers;
- the assumption of commitments towards the Public Administration is entrusted exclusively to the company figures in charge and authorized to do so;





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- in the context of relations with the Public Administration, gifts outside of what is provided for by company practice are prohibited and, therefore, gifts that exceed normal commercial or courtesy practices are prohibited;
- it is forbidden to promise, offer or in any way pay sums of money, goods in kind or other benefits, even as a result of unlawful pressure, in a personal capacity to public officials or persons in charge of public services, to promote or favour the interests of the Company. The aforementioned requirements may not be circumvented by resorting to different forms of aid or contributions, such as assignments, consultancy, advertising, sponsorship, employment or commercial opportunities or any other kind;
- in the context of direct or indirect relations with representatives of the Public Administration, it is forbidden to engage in conduct aimed at influencing their independence of judgment in order to obtain benefits in their favour or in favour of the Company;
- it is forbidden to engage in misleading conduct that could lead the Public Administration into a technical-economic error of assessment of the documentation submitted;
- it is forbidden to submit inaccurate and/or untruthful declarations or attestations by exhibiting documents that do not correspond in whole or in part to reality or omitting the presentation of true documents;
- it is forbidden to follow up on any unlawful request by representatives of the Public Administration.

Personnel authorised to maintain relations with officials belonging to the Public Administration are required to:





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- avoid or in any case report any situation of conflict of interest with officials of the Public Administration, in order to ensure maximum transparency in relations with the same;
- to prepare the documentation intended for the Public Administration in a timely, objective and exhaustive manner, using clear language, in order to provide complete, transparent, understandable and accurate information.

In relations with the Judicial Authority, all the Recipients of this protocol are required to process promptly, correctly and in good faith all requests from the judicial police bodies and the investigating and judging judicial authority, providing all information, data and news that may be useful.

It is expressly forbidden for the Recipients to resort to threats or to promise, offer or grant an undue benefit to induce those who may avail themselves of the right not to respond in criminal proceedings, not to make statements or to make false statements to the judicial authority, with the intention of obtaining a ruling in favour of the Company or determining the achievement of another type of advantage in favour of the same.

It is forbidden to recognize career progression, salary steps or rewarding incentives to employees that do not find adequate correspondence in the company's human resources development plans, in the company's remuneration and incentive policies or that in any case do not respond to objective reasons justifying such initiatives.

1.3 SPECIFIC CONTROL PRINCIPLES

In the process of managing obligations and relations with Public Bodies, including during inspections, all Recipients must comply with the following requirements:

- the persons authorised to manage relations with the Public Administration verify the documentation prepared by the operational staff as part of individual





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practices instructed at the Public Administration, before forwarding them to the same;

- the transmission of the documentation to the Public Administration is carried out electronically (company email or certified e-mail) signed by the person with the necessary powers, by sending paper documentation (where required by the Public Administration itself), or by another suitable method to ensure that the documentation can be traced back to Italvacuum. Where permitted or requested, the transmission may therefore take place electronically in accordance with the provisions of the law, or *short hand*, with evidence of transmission with appropriate delivery receipt;
- in the event of inspections/inspections at the Company's headquarters, the arrival of representatives of the Public Administration is immediately notified to the persons appointed by the Company;
- two representatives of the Company participate, where possible, in the inspections/assessments of particular complexity, who are responsible for accompanying and supporting the inspectors in carrying out their activities;
- the person in charge of the Company, after verifying the document identifying the Public Body to which the officials belong, assumes responsibility for managing relations with them or delegates one of his collaborators identified based on specific skills in the subject matter under investigation, supporting him - where possible - in the performance of the activities;
- any observations are recorded in the minutes by the subjects participating in the inspection/assessment;
- the company subjects participating in the inspection (appointee and/or delegate) sign the report issued by the inspectors, verifying that the contents are consistent with the results of the inspection, promptly informing their





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hierarchical superior and sending him the report and any further documentation;

- all documentation relating to relations with the Public Administration is transmitted to the administrative headquarters for archiving and traceability;
- ensure that the documentation to be sent to the Public Administration is prepared by the competent persons in the field and identified in advance;
- in the case of support by external professionals in activities involving Public Administrations, the assignment to the external professional is conferred in writing with an indication of the agreed remuneration and in some cases with subsequent definition of the remuneration in a final manner) and the object of the service;
- the fees, commissions or commissions to external professionals are determined in an appropriate amount with respect to the services rendered by them and in accordance with the assignment conferred, according to the conditions or practices existing on the market or the professional rates in force for the category concerned;
- the documentation relating to existing relations with the Public Administration is kept in order to allow the correct traceability of the process, as well as to facilitate any controls.

The Company sanctions, within the limits and in compliance with the applicable laws in force, conduct that does not comply with the principles set out above, as it is not permitted by law, the Model and the Code of Ethics adopted by the Company, in accordance with the provisions of paragraph 2.1 of General Part II of this Model.





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1.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

Corporate subjects who, by virtue of the system of proxies and powers of attorney, are entitled to maintain relations with representatives of the Public Administration, periodically meet with the Supervisory Body in order to communicate the relevant activities and/or any critical issues encountered in relation to the corporate function of competence.

1.5 STORAGE

All the documentation produced as part of the indicated process, including any communications by e-mail, is stored and made available, upon request, to the Supervisory Body. The documents produced must be kept for a period of at least five years, unless otherwise provided for by law.

SECTION 2

MANAGEMENT OF PURCHASES OF GOODS, SERVICES AND CONSULTANCY

2.1 PURPOSE AND SCOPE

The purpose of this protocol is to define the principles of conduct that all Italvacuum personnel must comply with in the management of the procurement process, in order to prevent the risk of committing crimes (crimes against the Public Administration and its assets, crimes of corruption between private individuals, crimes of receiving stolen goods, money laundering and use of money, goods or utilities of illegal origin as well as self-laundering, tax crimes) *sub* 1-6-13-20, paragraph 1.2 General Part I of this Model.

2.2 GENERAL BEHAVIORAL PRINCIPLES

The Company's personnel, in any capacity involved in the process in question, are required to comply with the procedures set out in this protocol, the provisions of the law on the subject, the principles referred to in the Code of Ethics and the rules of this





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Model adopted by the Company, as well as the company procedures governing procurement

In particular, it is forbidden to:

- Make payments to suppliers, consultants, partners or other third parties who operate on behalf of the Company and who are not adequately justified by the contractual relationship in place with them and with the type of assignment. In the absence of formalised agreements, the invoice must contain details of the activities rendered or evidence of the services rendered and goods purchased and be endorsed, before payment, by the Manager who requested the aforementioned service/supply;
- unjustifiably favoring suppliers, consultants or other third parties indicated by representatives of the Public Administration in the purchasing processes;
- to grant gifts outside the company's practice, i.e. in excess of normal commercial or courtesy practices;
- accept or receive for themselves gifts or other benefits, including cash, aimed at influencing impartiality and independence of judgment in the choice of supplier;
- give or promise money or other benefits to the supplier's representatives to obtain an advantage for Italvacuum;
- activate consultancy without guaranteeing the adequacy, adequacy and documentability of the assignment conferred;
- make payments in cash, to current accounts that are numbered or not in the name of the supplier;





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- create funds against unjustified payments (in whole or in part);
- assign consultancy assignments to persons or companies "close" or "welcome" to public entities in the absence of the necessary requirements of quality and convenience of the operation;
- make payments or recognize reimbursement of expenses in favor of consultants, who are not adequately justified in relation to the type of assignment performed, who are not supported by fiscally valid justifications and who are not shown in the invoice/fee;
- issue or accept invoices for non-existent transactions;
- request/certify the purchase/receipt for non-existent professional services;
- create non-accounting capital funds against transactions contracted at prices above market prices or non-existent invoicing in whole or in part.

The company's procurement practice is inspired, at each stage of the process, by criteria of transparency (identification of the responsible parties, evaluation of procurement requests, verification that they come from authorized parties, determination of the criteria used in the various phases of the process, traceability of evaluations of offers) and traceability of the operations carried out through the registration of the order by the Office Purchases.

Procurement takes place in compliance with the principles of effectiveness, efficiency, cost-effectiveness, free competition, non-discrimination, and transparency of information.

2.3 PRINCIPLES OF SPECIFIC CONTROL

In the procurement process, all Recipients must comply with the following rules:





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- purchases in the name and on behalf of the Company are made in accordance with company procedures and the functions in charge of this;
- relations with suppliers of goods and services, including consultants, are managed exclusively by company representatives with the necessary powers in accordance with the system of delegations and powers of attorney, or by those who are formally delegated by them, and in any case in compliance with the company procedures that govern such relationships;
- purchases of goods and services are made on the basis of requests made both in writing and orally;
- the purchase order/contract signed by a person with the necessary powers, bears the indication of the duration, price of the good or the consideration for the service as well as the subsequent signature by a contact person with suitable powers;
- the physiological rotation of suppliers is ensured through an adequate monitoring system of their performance;
- verify the existence of the specific authorizations of the suppliers who carry out specific activities for which they are required;
- payment to the supplier is made only after prior validation by the department involved in the purchase and a predefined internal authorisation process;
- payments to suppliers are made through the banking or postal system to ensure the traceability of financial flows, except for exceptions expressly indicated in the procedures adopted by the Company;
- the assignment of a consultancy responds to the objective needs of the Company, which may consist in the need to receive specialized services, to





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acquire missing skills or to integrate existing skills within the company organization;

- the consultancy contract is formalised and expressly provides for the subject matter and remuneration, as well as a clause committing the consultant in charge to comply with the requirements and principles set out in the Company's Code of Ethics, which is referred to therein;
- the remuneration of external consultants is always congruent with the services rendered or in accordance with the assignment conferred, the conditions or practices existing on the market or the professional rates in force for the category concerned;
- the consultancy contract is signed by a person with the necessary powers to bind the Company;
- to pay the fees transparently, always documentable and reconstructable *ex post*. In particular, verify the correspondence between the beneficiary of the payment and the consultant who provided the service;
- the contracts are supplemented with specific clauses of counterparty commitment to comply with the principles set out in the company's Code of Ethics, which is referred to.

The Company sanctions, within the limits and in compliance with the applicable laws in force, conduct that does not comply with the principles set out above, as it is not permitted by law, the Model, and the Code of Ethics adopted by the Company, as provided for in paragraph 4 of General Part II of this Model.





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2.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

The Manager in charge meets the Supervisory Body periodically on a six-monthly basis in order to communicate the relevant activities and/or any critical issues encountered in relation to the corporate function of competence.

2.5 STORAGE

All the documentation produced as part of the indicated process, including any communications by e-mail, is stored and made available, upon request, to the Supervisory Body. The documents produced must be kept for a period of at least five years, unless otherwise provided for by law.

SECTION 3

CASH FLOW MANAGEMENT

3.1 PURPOSE AND SCOPE

The purpose of this protocol is to define the principles of conduct to be followed by all personnel in the management of financial flows in order to prevent the risk of committing crimes against the Public Administration and its assets and the crime of self-laundering and organized crime *under* 1-3-13 paragraph 1.2 General Part I of this Model.

3.2 GENERAL BEHAVIORAL PRINCIPLES

The Company's personnel, in any capacity involved in the process in question, are required to comply with the procedures set out in this protocol, the provisions of the law on the subject, the principles referred to in the Code of Ethics and the rules of this Model adopted by the Company, as well as the company procedures that regulate cash flows.





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In particular, it is forbidden to:

- to promise or make cash disbursements in favor of representatives of the Public Administration;
- make payments to suppliers, consultants, partners or other third parties who operate on behalf of the Company and who are not adequately justified in the context of the contractual relationship established with them;
- transfer for any reason, except through banks or electronic money institutions or Poste Italiane S.p.A., cash or bearer bank or postal deposit books or bearer securities in euros or foreign currencies, when the value of the transaction, including fractional value, is equal to or greater than that provided for by current legislation;
- issue bank and postal cheques for amounts equal to or greater than that provided for by current legislation that do not bear the indication of the name or company name of the beneficiary and the non-transferability clause;
- make payments to foreign non-EU current accounts to individuals resident in Italy or to entities with a registered office in Italy;
- make payments in cash or with untraceable means of payment;
- make payments that are not properly documented;
- create funds against unjustified payments (in whole or in part);
- make payments whose adequacy of the agreed consideration has not been certified.

As part of the cash flow management process:





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- the involvement of several parties is guaranteed, to whom distinct roles are assigned in order to avoid excessive autonomy for a single subject and the emergence of situations of conflicts of interest;
- it is mandatory to comply with the limitations on the use of cash and bearer securities in force pursuant to Legislative Decree 231/2007 and subsequent amendments;
- the personnel involved, in any capacity, in the management of monetary and financial flows are obliged to act within the limits of the powers or delegations conferred;
- Each financial transaction must be carried out against an adequately identified counterparty.

3.3 PRINCIPLES OF SPECIFIC CONTROL

In the process of managing financial flows, all Recipients must comply with the following rules:

- cash transactions are carried out only for modest sums and within the limits of the law;
- the internal cash register is fed by means of payments that guarantee its traceability;
- the parties involved in the process (i.e. the person who authorises the payment, the person in charge of making the payment and the person in charge of control) are authorised by proxy/power of attorney;
- all payments must be made against invoices managed in the system with the relevant orders and in any case approved by the requesting function which certifies the performance and consequently authorizes the payment;





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- the operations of opening, managing and closing bank and postal current accounts (i.e. sending documentation, communications, etc.) are carried out by persons with specific powers in accordance with the system of proxies and powers of attorney;
- the Head of Administration periodically checks that the signing powers deposited with the banks are updated with respect to the corporate powers of attorney and in the event of deviation requests their updating;
- the transactions that are debited from the current account (i.e. transfer of funds, payment of invoices, etc.) are authorized according to the company's powers;
- payments are made through the use of banking system transactions;
- payments and collections deemed anomalous in terms of counterparty, amount, type, object, frequency or suspicious entity are subject to verification activities by the Head of Administration;
- transactions involving the use or use of economic resources (acquisition, management, transfer of money and valuables) or financial resources are always marked with an express reason, documented and recorded in accordance with the principles of managerial and accounting correctness;
- in the case of the issue of cheques, the latter must bear the non-transferability clause;
- periodic verification of the correspondence of each payment and collection with the accounting documentation is carried out by the office in charge;
- Persons who access the *home banking* service for payments are duly authorised by means of a specific written letter of authorisation.





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The Company sanctions, within the limits and in full compliance with the applicable laws in force, conduct that does not comply with the principles set out above, as it is not permitted by the Law, the Model and the Code of Ethics adopted by the Company, in accordance with the provisions of paragraph 4 of General Part II of this Model.

3.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

The Supervisory Body established pursuant to Legislative Decree 231/2001 supervises the operation and updating of the Organisation, Management and Control Model. To allow the SB to carry out monitoring activities, the Head of the Administration Office meets periodically on a six-monthly basis with the Supervisory Body in order to communicate the relevant activities and/or any critical issues encountered in relation to the relevant corporate function.

3.5 STORAGE

All the documentation produced as part of the indicated process is kept by the Head of the Administration Office and made available, upon request, to the Supervisory Body. The documents produced must be kept for a period of at least five years, unless otherwise provided for by law.

SECTION 4

SELECTION, RECRUITMENT AND MANAGEMENT OF PERSONNEL AND EXPENSE REIMBURSEMENTS

4.1 PURPOSE AND SCOPE

The purpose of this protocol is to define the principles of conduct to be followed by all personnel in the selection, recruitment and management of personnel and expense reimbursements in order to prevent the risk of committing crimes against the Public Administration and its assets, the crime of corruption between private individuals, the





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crime of employing third-country nationals whose stay is illegal *under* 1-617, paragraph 1.2 General Part I of this Model.

4.2 GENERAL BEHAVIORAL PRINCIPLES

The Company's personnel, in any capacity involved in the process in question, are required to comply with the procedures set out in this protocol, the provisions of the law on the subject, the principles referred to in the Code of Ethics and the rules of this Model adopted by the Company, as well as the company procedures.

With reference to personnel selection activities, it is strictly forbidden to promise or grant hires in favour of representatives of the Public Administration and their relatives, who have participated in authorisation processes of the Public Administration or in inspections of the Company, in order to influence the independence of judgment of the representatives of the Public Administration or to induce them to ensure any advantage for the Company.

It is also forbidden to tolerate forms of irregular or child labour or labour exploitation, to hire staff, even for temporary contracts, without compliance with current regulations (e.g. in terms of social security and welfare contributions, residence permits, etc.), to hire personnel belonging to the Public Administration or their relatives and relatives in the absence of the requirements of meritocracy and the real needs of the Company.

It is forbidden to promise or grant promises of hiring/career advancement to resources close to or pleasing to public officials when this does not comply with the real needs of the company and does not respect the principle of meritocracy.

Personnel involved in this process must ensure compliance with the following principles:

- it is forbidden to operate according to the logic of favoritism;





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- any form of discrimination on grounds of gender, nationality, religion, political opinion, personal and social conditions is prohibited;
- the search for a professional profile must respond to objective business needs and must be inspired by criteria of impartiality and neutrality;
- the selection of personnel is carried out on the basis of the correspondence of the candidates with respect to the professional and psycho-aptitude profiles sought, ensuring equal opportunities for all interested parties;
- the selection procedures must avoid any form of clientelism or favoritism;
- the activities of selection, management and development of personnel are based on the correspondence between the expected profiles and the profiles possessed and on considerations of professionalism and merit;
- the information requested from candidates must respect the private sphere and personal opinions;
- the staff is hired with a regular employment contract; no form of irregular work is allowed;
- the Administrative Management must be actively involved in the selection process, guaranteeing its independence.

With reference to the **management of expense reimbursement** (i.e. travel expenses, entertainment expenses, etc.):

- advances or reimbursement of expenses incurred directly by persons who are not employees of the Company are not permitted, unless provided for in the contract/letter of appointment or in the absence of suitable justification;





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- the management of expense reimbursements must take place in accordance with the applicable legislation, including tax legislation;
- Reimbursement of expenses that are not adequately justified in relation to the type of activity carried out and that are not supported by fiscally valid justifications are not allowed.
- the processes of authorization and control of business trips must always be inspired by criteria of economy and transparency, both with regard to internal regulations and about the laws and tax regulations in force;
- in carrying out service activities, the most convenient solutions must always be sought, both in terms of cost-effectiveness and operational efficiency;
- No advances or reimbursement of expenses are granted to external consultants or collaborators, except certain types of professionals (i.e. lawyers, accountants, notaries, etc.).

4.3 PRINCIPLES OF SPECIFIC CONTROL

In the process of selecting, managing and hiring staff and expense reimbursements, all Recipients must comply with the rules indicated below:

- the persons authorised to intervene in the process are identified and have the necessary powers in accordance with the system of proxies and powers of attorney existing in the Company;
- recruitment is in line with the strategies and policies regarding the recruitment of personnel defined during the discussion of the annual *budget*;
- the recruitment process to fill vacant positions is activated on the basis of objective business needs;





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- the selection process is fed both by external and internal research sources, both through advertisements, spontaneous applications and through specialized agencies; the Management interested in recruiting prepares a description of the professional profile sought;
- the Personnel Office proceeds with a preliminary examination of the CVs received to assess the correspondence between the requirements of the candidates and those of the profiles sought;
- objective assessment criteria are applied at the candidate selection stage, including, in particular, the aptitude criterion and the professional suitability criterion; under no circumstances is it permitted to select a person with the intention, concealed or manifest, of obtaining advantages for the Company granted by third parties by reason of the hiring;
- the formalization of the employment relationship is carried out through the signing of the letter of employment by the persons with the necessary powers and, by acceptance, by the selected person;
- in employment contracts, the employee signs a specific declaration of acceptance of the company's Code of Ethics and the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001;
- the Personnel Administration Department Office is responsible for keeping the files of each employee of the Company, in compliance with the regulations provided for by Legislative Decree 196/2003 and the European Privacy Regulation EU/2016/679 (GDPR);
- the type of expenses eligible for reimbursement are those provided for in the company procedure of reference;
- Bonuses and bonuses to staff are managed in compliance with the relevant social security, contribution and tax regulations in force.





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The Company sanctions, within the limits and in compliance with the applicable laws in force, conduct that does not comply with the principles set out above, as it is not permitted by law, the Model and the Code of Ethics adopted by the Company, in accordance with the provisions of paragraph 4 of General Part II of this Model.

4.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

The Supervisory Body established pursuant to Legislative Decree 231/2001 supervises the operation and updating of the Organisation, Management and Control Model. To allow the SB to carry out monitoring activities, the Head of the Personnel Office meets periodically on a six-monthly basis with the Supervisory Body in order to communicate the relevant activities and/or any critical issues encountered in relation to the corporate function of competence.

4.5 STORAGE

All the documentation produced as part of the indicated process, including any communications by e-mail, is kept by the Personnel Office, and made available, upon request, to the Supervisory Body. The documents produced must be kept for a period of at least five years, unless otherwise provided for by law.





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SECTION 5

MANAGEMENT OF DONATIONS

5.1 PURPOSE AND SCOPE

The purpose of this protocol is to define the principles of conduct to be followed by all personnel in the management of donations in order to prevent the risk of committing crimes against the Public Administration and its assets and the crime of corruption between private individuals *under* 1-6paragraph 1.2 General Part I of this Model.

5.2 GENERAL BEHAVIORAL PRINCIPLES

The Company's personnel, in any capacity involved in the process in question, are required to comply with the procedures set out in this protocol, the provisions of the law on the subject, the principles referred to in the Code of Ethics and the rules of this Model adopted by the Company, as well as the company procedures governing the management of donations.

In particular, the personnel involved in the activities in question must refer to the following principles:

- the activation of each disbursement (donations, gifts) or sponsorship is subject to the guarantee of its adequacy, adequacy and documentability;
- it is not permitted to promise or offer money, benefits, promises of favours or other benefits, even under psychological pressure or coercion, even if indirectly/through an intermediary (e.g. consultant), to personnel belonging to the Public Administration or their relatives, with the purpose, even implicit, of acquiring preferential treatment for oneself or in the conduct of any activity related to the Company;





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- disbursements must be made exclusively by a pure spirit of generosity, also in order to promote the image of the Company;
- disbursements to natural persons are not allowed;
- the subjects potentially eligible to receive donations are entities that pursue purposes of social, cultural, sporting, research, awareness on environmental issues and/or development of the territory or in any case worthy purposes, of proven seriousness and reliability;
- the conduct of courtesy and hospitality that is part of the normal conduct of business and relations must be consistent with the principles expressed in this protocol;
- in any case, the Company does not allow disbursements that could be interpreted as exceeding normal courtesy practices.

5.3 PRINCIPLES OF SPECIFIC CONTROL

In the process of managing donations, all Recipients must comply with the following rules:

- the receipt of passive gifts may not consist of cash and in any case such gifts must be of an occasional nature and appropriate to the business context and circumstances;
- requests for disbursements from third parties must be made to the Company in writing and must be signed by the legal representative of the requesting entity, with express indication of the destination and amount;
- external requests and internal proposals for donations are referred to the Administrative Body for the assessment of the opportunity to follow them up, after verifying the purpose of the disbursement, the adequacy of the value with





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respect to its intended use, as well as the absence of conflicts of interest with the beneficiary entity;

- however, it is left to the competence of the Administrative Office to verify the following general requirements:
 - o the credibility and seriousness of the entity through the acquisition and examination of its statute and/or deed of incorporation and/or chamber of commerce certificate;
 - o the signing of the external request by the legal representative of the entity;
- adherence to external requests concerning donations must be formulated in a specific written communication signed by the Legal Representative;
- the beneficiary entity is required to issue the receipt upon receipt of the disbursement, which will be filed with the documentation of the initiative in a special dossier;
- in the event of the provision of goods as gifts to customers, suppliers and consultants and other partners on the occasion of holidays, events or other initiatives, such goods are of an insignificant amount, do not exceed normal commercial and courtesy practices and must be included in a special list approved by the Administrative Body;
- gifts must be documented and show evidence of the recipient and their type;
- gifts cannot consist of money and in any case must be occasional and appropriate to the business context and circumstances;





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- transactions (donations, sponsorships, gifts and donations) deemed anomalous in terms of counterparty, object, frequency or entity are communicated to the Supervisory Body by the Administrative Manager.

The Company sanctions, within the limits and in compliance with the applicable laws in force, conduct that does not comply with the principles set out above, as it is not permitted by law, the Model and the Code of Ethics adopted by the Company, in accordance with the provisions of paragraph 4 of General Part II of this Model.

5.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

The Supervisory Body established pursuant to Legislative Decree 231/2001 supervises the operation and updating of the Organisation, Management and Control Model. To allow the SB to carry out monitoring activities, the Administrative Manager meets periodically on a six-monthly basis with the Supervisory Body in order to communicate the relevant activities and/or any critical issues encountered in relation to the corporate function of competence.

5.5 STORAGE

All the documentation produced as part of the indicated process, including any communications by e-mail, is kept by the Supervisory Body, and made available, upon request. The documents produced must be kept for a period of at least five years, unless otherwise provided for by law.





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SECTION 6

MANAGEMENT OF THE GOODS PURCHASING PROCESS

6.1 PURPOSE AND SCOPE

The purpose of this protocol is to define the principles of conduct that all personnel must comply with as part of the complex business process of purchasing goods from the same at Italvacuum's offices.

The Company believed, as a result of the mapping carried out, that this process is the most sensitive to the risk of committing crimes included, in particular, in the category of crimes against industry and commerce *under* 5 paragraph 1.2 of General Part I of this Model.

This process brings together a series of sub-processes that are referred to below:

- supplier accreditation process;
- conformity checks of the goods during receipt and also during surveillance.

6.2 GENERAL BEHAVIORAL PRINCIPLES

The personnel involved in the process and, more specifically, in the sub-processes, are required to comply with the principles set out in this protocol, the provisions of the law on the subject, the principles referred to in the Code of Ethics and the rules of this Model adopted by the Company, as well as the existing company procedures.

In particular:

- the responsibilities of management, coordination and control within the Company are formalized;





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- the decision-making phases and the authorisation levels of the deeds/transactions carried out by the Company are always documented and reconstructable;
- the assignment and exercise of powers in the decision-making process is congruent with the positions of responsibility and with the relevance and/or criticality of the underlying economic transactions;
- the system of delegations and powers of signature to the outside is consistent with the responsibilities assigned;
- there is no subjective identity between those who take or implement decisions and those who are required to carry out the controls on them provided for by law and by the procedures contemplated by the internal control system;
- the choice of suppliers is made on the basis of requirements predetermined by the Company and reviewed by it and, if necessary, updated on a regular basis;
- the Recipients, with particular reference – among others – to the subjects who purchase the goods for the Company, maintaining relations with the suppliers, are expressly forbidden to receive considerations, gifts or other benefits from anyone, with particular reference to potential suppliers or subjects connected to them;
- the Recipients are also prohibited from giving, promising or receiving, in any form, directly or indirectly, gifts, hospitality, except in the case of gifts or utilities of modest value and that the specific control protocols referred to in Section 1 are respected;
- the Recipients are prohibited from giving or promising to the suppliers' representatives, in any form, directly or indirectly, gifts, hospitality, except in the case of gifts or utilities of modest value and that the specific control protocols referred to in Section 2 are respected;





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- the choice of business partners takes place after having carried out appropriate checks on their reputation and reliability on the market, as well as after sharing the fundamental ethical principles that guide the Company;
- if deemed appropriate, the contract governing the relationship provides for the obligation on the part of the counterparty to comply with requests for information or the production of documents by the Company;
- criteria are identified that make it possible to highlight any suspicious transactions relating to the supply of products with characteristics different from those represented (e.g.: particularly advantageous prices, payment conditions different from those agreed or if the mandatory product certification documentation is missing, etc.);
- at the specific request of the customer, the Company implements the process of selection and product accreditation/certification of suppliers and must provide for the issue of appropriate certification on compliance with sector regulations in relation to the product as well as the periodic monitoring and evaluation of the supplier for the purpose of maintaining the qualification also through the planning of inspections and analysis of the reliability of the performance and characteristics of the produced, also through specialized companies;
- controls are guaranteed that make it possible to avoid the sale of products with characteristics different from those represented to the customer;

6.3 PRINCIPLES OF SPECIFIC CONTROL

The general behavioural protocols described above constitute a general safeguard against the risk of committing crimes in the context of the trial in question. More specifically, in addition to having to comply with these general behavioural protocols, the provisions of the law, the principles referred to in the Code of Ethics and the existing company procedures, the personnel involved in the sub-processes listed below are also required to comply with the following specific protocols.





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6.3.1. SUPPLIER ACCREDITATION

In the supplier selection process, all Recipients must comply with the following rules:

- adopt objective and transparent evaluation criteria in the selection of any supplier companies, which must meet the required quality standards;
- scrupulously observe the internal procedures relating to the selection of suppliers, the management of relations with them, and the maintenance of qualification requirements over time;
- obtain the collaboration of suppliers to ensure the satisfaction of customer needs in terms of quality and certifications;
- observe and comply with the applicable legal provisions and the contractual conditions provided for in the supply relationships;
- be inspired by the principles of fairness and good faith, in line with the strictest commercial practices, in correspondence and dialogue with suppliers.

The Recipients are expressly prohibited from:

- being conditioned by third parties outside the Company to take decisions and/or perform acts relating to their work;
- negotiate agreements with suppliers not previously selected and accredited according to specific procedures;

6.3.2. CONFORMITY CHECKS OF GOODS DURING RECEIPT AND SURVEILLANCE

In the process of verifying the conformity of the goods during receipt and surveillance, all Recipients must comply with the following rules:





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- scrupulously observe the regulations in force and the internal procedures relating to the conformity checks of the goods;
- report without delay to the company subjects in charge any qualitative or quantitative discrepancies between the goods received and those ordered.

6.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

The Company's Departments appointed for this purpose, each in relation to their respective areas of competence, meet periodically on a six-monthly basis with the Supervisory Body in order to communicate the relevant activities and/or any critical issues encountered in relation to the corporate function of competence.





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SECTION 7

PREPARATION OF THE FINANCIAL STATEMENTS AND MANAGEMENT OF RELATIONS WITH SHAREHOLDERS AND THE HEAD OF THE ADMINISTRATION DEPARTMENT

7.1 PURPOSE AND SCOPE

The purpose of this protocol is to define the principles of conduct that all personnel must comply with in the preparation of the financial statements and in the management of relations with Shareholders and the Head of the Administration Department in order to prevent the corporate crimes referred to in Article 25 *ter* of Legislative Decree 231/01 and the crime of self-laundering under 6 paragraph 1.2 of General Part I.

7.2 GENERAL BEHAVIORAL PRINCIPLES

The Company's personnel, in any capacity involved in the process in question, are required to comply with the procedures set out in this protocol, the provisions of the law on the subject, the rules of conduct referred to in the Code of Ethics and the Model adopted by the Company, as well as the related company procedures.

In particular, in the context of the preparation of the financial statements and the management of relations with the Shareholders and the Head of the Administration Department, the staff must refer to the following principles:

- in the management of accounting activities, the rules of correct, complete and transparent accounting must be observed, according to the criteria indicated by law and by the applicable accounting standards, so that each transaction is not only correctly recorded, but also authorised, verifiable, legitimate, consistent and congruous;
- Each accounting entry must accurately reflect the results of the supporting documentation. Therefore, it will be the responsibility of the Head of the





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Administration Department to ensure that the supporting documentation is easily available and ordered according to logical criteria;

- any extraordinary transactions must be carried out in compliance with the provisions of the Civil Code.

In particular, it is forbidden to:

- carry out simulated transactions or spread false news about the Company and its activities;
- represent or transmit for the preparation and representation in the financial statements, in reports or other corporate communications, false, incomplete or, in any case, unrealistic data on the economic, equity and financial situation of the Company;
- omit data and information required by law on the economic, equity and financial situation of the Company;
- return contributions to the Shareholders or release them from the obligation to make them, except in cases of legitimate reduction of the share capital;
- allocate profits or advances on profits not actually achieved or allocated by law to reserves, as well as allocate reserves that cannot be distributed by law;
- proceed with the formation or fictitious increase of the share capital, assigning shares for a value lower than the nominal value;
- carry out reductions in the share capital, mergers or demergers, in violation of the provisions of the law protecting creditors, causing them damage;





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- to engage in conduct that materially prevents, through the concealment of documents or the use of other fraudulent means, or that in any case hinders the performance of the control activity.

7.3 PRINCIPLES OF SPECIFIC CONTROL

In the process of drawing up the financial statements, all Recipients must comply with the rules indicated below:

- the personnel involved in the preparation of the financial statements follow the operating procedures indicated by the Company in accordance with the provisions of the relevant civil law;
- the data and information to be provided to the Head of the Administration Department in relation to annual and intra-year closures (for the statutory financial statements) are identified in advance with an explanation of the methods and timing;
- each sector/service involved in this process transmits to the Head of the Administration Department the data necessary for the preparation of the financial statements, certifying the completeness and truthfulness of the same;
- the draft financial statements are made available to the Administrative Body for verification of the data indicated therein and for their approval;
- access to documents already archived is allowed only to persons authorised under the rules in force in the Company, to the Head of the Administration Department and to the Supervisory Body;
- the transmission of information is allowed only to authorized persons and takes place through technical means that guarantee the security of the data and the confidentiality of the information;





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- The computer system used for the transmission of data and information guarantees the traceability of the individual steps and the identification of the subjects who enter the data into the system. The head of each service/sector involved in the process must ensure the traceability of all financial data and information;
- any processing of accounting data is carried out only by the Departments involved in the accounting process, ensuring the traceability of the modification operation and subject to formal authorization from the head of the service/sector;
- the functions involved in the preparation of the financial statements and related documents participate in basic training activities (regarding the main legal and accounting notions and problems on the financial statements);
- the Company defines formalised rules that identify roles and responsibilities relating to the keeping, storage and updating of the financial statements from the approval of the project by the Administrative Body to the filing and publication (including electronic) of the same and its archiving;
- within the terms of the law, the responsible parties shall proceed with the filing of the financial statements electronically with the Chamber of Commerce;
- The parties responsible for the process carry out all the activities necessary for monitoring the information contained in the accounting and management systems, providing documentary evidence of the activities carried out.

The Company sanctions, within the limits and in compliance with the applicable laws in force, conduct that does not comply with the principles set out above, as it is not permitted by law, the Model and the Code of Ethics adopted by the Company, in accordance with the provisions of paragraph 4 of General Part II of this Model.





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7.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

The Supervisory Body established pursuant to Legislative Decree 231/2001 supervises the operation and updating of the Organisation, Management and Control Model. To allow the SB to carry out monitoring activities, the Administration Department meets periodically on a six-monthly basis with the Supervisory Body in order to communicate the relevant activities and/or any critical issues encountered in relation to the corporate function of competence.

7.5 STORAGE

All the documentation produced as part of the indicated process, including any communications by e-mail, is kept by the Head of the Administration Department, and made available, upon request, to the Supervisory Body. The documents produced must be kept for a period of at least 5 years, unless otherwise provided for by law.

SECTION 8

MANAGEMENT OF HEALTH AND SAFETY OBLIGATIONS

8.1 PURPOSE AND SCOPE

The purpose of this Protocol is to define the principles of conduct to be followed by all personnel in the management of health and safety obligations of personnel and all those who have access to the relevant work environments, also in order to prevent the offences provided for in Article 25-septies (manslaughter or serious or very serious injuries committed in violation of the rules on the protection of health and safety at work) of Legislative Decree 231/2001 sub 2 paragraph 1.2 of General Part I.

8.2 GENERAL BEHAVIORAL PRINCIPLES

The Company's personnel, in any capacity involved in the process in question, are required to comply with the procedures set out in this Protocol, the existing legal





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provisions on the subject, the rules of conduct referred to in the Code of Ethics and in the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 adopted by the Company, as well as the company procedures.

In general, all Recipients are required to promptly and correctly implement, each for the part of their relative competence and in compliance with the delegations, powers and hierarchical and functional roles assigned, the set of company rules adopted to protect the safety and health of employees and anyone accessing the Company's workplaces.

For effective risk prevention and in compliance with the requirements of the legislation on safety at work, an express request is made:

- the **Employer** to carry out the functions entrusted to him by the accident prevention legislation in force (Legislative Decree 81/2008 and subsequent amendments) according to the system of delegations and powers of attorney formally defined by the Company in this matter, ensuring that his delegate exercises the tasks and attributions entrusted to him;
- the **Head of the Prevention and Protection Service** (external consultant) to promptly represent to the Employer the need to update the Risk Assessment Documents (hereinafter the "DVR") according to the regulatory changes that have occurred, the company's organisational status or new technologies in that specific sector, as well as any other task falling within the relevant position. This document, in fact, must be subject to periodic verification of its validity and effectiveness over time, with the obligation to adapt whenever there are changes or new risk situations deriving from significant changes in the company process or work organization, or deriving from the evolution of technologies, prevention or protection or, again, following significant accidents or when the results of health surveillance show the need for it;





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- the **safety delegates**, designated by the Employer, to carry out the tasks assigned to Italvacuum in the field of health and safety protection in the workplace under the relative direct responsibility, in compliance with the delegation received, taking care in any case to inform all personnel of the risks associated with the performance of their work activities, as identified in detail in the DVRs and to organise adequate general training activities and on the risks associated with the task performed, reporting to the Employer every aspect likely to allow a corporate management of safety at work inspired by the maximum protection of the Company's employees;
- **managers** and **supervisors** to carry out the tasks assigned to them in the field of health and safety protection in the workplace by the accident prevention legislation in force (Legislative Decree 81/2008 and subsequent amendments) according to the roles and tasks formally assigned by the Company;
- to the **persons in charge** (department heads for in-house activities and team leader for external activities), in particular to supervise the correct observance, by all workers, of the company's safety measures and procedures, reporting any deficiencies or misalignments with respect to the rules of good technique and safety, any dangerous situations that may occur during work, or conduct that does not comply with legal obligations for the appropriate consequent measures;
- to the other **key figures designated by the Company** pursuant to Legislative Decree 81/2008 and subsequent amendments. (e.g. the employees of the Prevention and Protection Service; the persons in charge of implementing fire prevention, firefighting, evacuation of workers in the event of danger; the First Aid officers; the representatives for the Safety of Workers) to carry out, each within the scope of their competences and attributions, the tasks specifically provided for by the aforementioned





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decree, in any case scrupulously complying with the company provisions on health and safety at work;

- **to all employees** to take care of their own safety and health and that of their colleagues and also of any other person present in the workplace, with the obligation – under penalty of disciplinary measures – to:
 - comply with the obligations of the applicable legislation on health and safety at work and the environment, as well as scrupulously observe the provisions and instructions given by the persons in charge in order to preserve their own health and safety and that of other workers;
 - promptly report to the identified structures and in the manner defined in the company procedures in force, any situations of danger and risk, accidents, occupational diseases and violations of the rules of conduct and company guidelines;
 - not to remove or modify in any way the safety devices of machinery and equipment or other signalling and control devices;
 - report any anomaly, situation or risk to safety and health other than those known or particularly significant;
 - undergo the health checks provided for or otherwise ordered by the competent doctor;
 - promptly report any risk/danger events to health, safety or the environment, regardless of their seriousness to the Company's functions identified by law (in particular, the personnel in charge must check and report to the Company any risk/ danger event that occurred during the construction/renovation/operation and maintenance of the properties owned by the Funds managed by the Company);





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- take part in the training provided and periodic medical examinations provided for according to the task carried out by the health protocol;
- avoid imprudent, careless or negligent behaviour with respect to company provisions on health and safety at work and the training received;
- use the personal protective equipment provided by the Company;
- actively collaborate with the Employer, the safety delegates, the supervisors and any other key figure in the system, through prudent and responsible behaviour, to a correct and effective management system for safety at work.

In the case of works falling within the scope of Title IV of Legislative Decree 81/2008 (construction/renovation of buildings owned by the Funds), the Company's Employer:

- entrusts the task of "Works Manager" pursuant to art. 89 of Legislative Decree 81/2008 to an external professional, so that he or she implements the organisational obligations imposed on the client;
- through the Works Manager, ensures the compliance of the construction site and the necessary technical and operational equipment prescribed by the reference standards with the applicable prevention regulations;
- through the Works Manager, it ensures compliance with the authorization documentation required by law;
- through the Works Manager, it provides for the fulfilment of the provisions of art. 90 of Legislative Decree 81/2008.





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The obligations towards the competent authorities regarding controls on the application of accident prevention legislation and the preparation of the related documentation must be carried out promptly, diligently and professionally, providing complete, accurate, faithful and truthful information, under the responsibility of the company contact person formally responsible for this.

8.3 PRINCIPLES OF SPECIFIC CONTROL

For operations relating to the fulfilment and management of obligations relating to the protection of health and safety at work pursuant to Legislative Decree 81/2008, the specific control protocols provide:

- the definition of a corporate safety organization chart, which identifies hierarchical roles, attributions and responsibilities within the company's occupational safety system;
- ensure constant vigilance to ensure that all tasks are carried out in full compliance with company safety procedures, operating instructions and the correct use of personal protective equipment (PPE), with specific attention to high-risk activities;
- ensure full compliance with the legislation on health and safety in the workplace, through the adoption and updating of the Risk Assessment Document (DVR), the mandatory training of managers, supervisors and workers and the implementation of the prevention and protection measures envisaged;
- provision of periodic inspections and checks, conducted by the Head of the Prevention and Protection Service (RSPP), managers and supervisors, aimed at monitoring the effective application of safety measures, equipment maintenance and compliance of the workplace.





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- constant control of the correct performance of work activities by supervisors and managers, promptly reporting any risk situations or non-compliance; managers ensure the organisation of resources and processes in compliance with safety regulations, ensuring the adoption of the necessary corrective measures;
- maintain and update (taking care of the related communications and information flows to the SB) the appointments of the RSPP, the Competent Doctor and any other parties involved in health and safety;
- the definition of objectives and programmes for the continuous improvement of prevention and protection conditions in terms of safety and health;
- the definition of a procedural set updated over time and adequately disclosed to company employees;
- the definition of annual general training plans and for the task actually performed, as well as training, as well as the planning of specific information and training activities for new hires related to the tasks that will be performed and the risks related to them;
- the definition, in line with the provisions of the law in force on the subject, of mechanisms suitable for ensuring:
 - the constant updating of company DVRs, so that these documents accurately reflect risk situations. In this sense, periodically conduct an analysis of existing risks and environmental impacts. The risk assessment must be repeated whenever organisational, operational, or technical changes occur. The adequacy of the DVR is constantly monitored by the prevention and protection service through reports received by the service and in the event of significant changes to plants and the production process in general, organisational changes or new





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company provisions, new legal provisions, if the results of health surveillance highlight the need for it and following significant accidents;

- the assessment and periodic control of the suitability and professionalism requirements of the Head of the Prevention and Protection Service and of the employees of the Prevention and Protection Service and emergency measures ("SPP");
- an effective disciplinary system that punishes behaviour in violation of the company safety management system, accident prevention legislation and procedures, or in any case imprudent, negligent and dangerous;
- the definition of a structured and planned control activity by the delegate in the field of safety (according to the system of delegations and powers of attorney provided by the Company), to be carried out with the support of the RSPP and the persons in charge, with reference to the verification of the safe performance of the employees' own activities;
- the provision, in addition to the mandatory annual meeting, of periodic meetings with the management, the RSPP, the competent doctor, the supervisors and representatives for the Safety of Workers, as well as the regular conduct of evacuation tests;
- prior consultation of the representatives for Workers' Safety regarding the identification and assessment of risks and the definition of preventive measures;
- the ordinary and extraordinary maintenance of the plants, vehicles and equipment, under the responsibility and coordination of the safety delegates, through the scheduling of periodic checks and their frequency.

Health surveillance.





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It is the responsibility of the Company's Employer, with the support of the RSPP, to ensure that the Competent Doctor has the necessary conditions for carrying out health surveillance of workers employed by the Company, providing him with adequate space for the execution of the activity under his competence and for the registration of the fulfilment of legal obligations, as well as for the archiving of the related documentation.

It is the responsibility of the competent doctor to assess the adequacy of the surveillance program and possibly update it according to any supervening needs.

In particular, employees are subjected to medical *screening*. This activity must be carried out in a targeted manner on the basis of the activities carried out and the consequent risks for employees.

The outcome of the medical analyses is formalised in judgments of suitability/unsuitability issued in duplicate (one copy of which is given to the worker while the second is kept at the company).

Periodic audits of the safety management system.

The Employer, in relation to the activities at greatest risk, even in cases where they are entrusted to third parties, guarantees the performance of periodic audits of the safety management system, carried out by the Company's internal function or by an external party formally appointed in compliance with the rules of conduct and control defined in this Model.

The Employer:

- maintains and updates (taking care of the related communications and information flows to the SB) the appointments of the RSPP, the Competent Doctor and any other parties involved in health and safety;





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- approves the annual audit plan which must include interventions aimed at verifying compliance with the regulations and correct implementation by all members of the organization (in order to carry out ordinary health and safety audits);
- verifies the report relating to the audit interventions, the findings that emerged (non-conformities and/or observations) and the related action plan (defined by the area/department subject to verification with the support of the person who carried out the checks), which indicates the necessary interventions, the person responsible for their implementation and the timing;
- approves the action plan.

The Company sanctions, within the limits and in compliance with the applicable laws in force, conduct that does not comply with the principles set out above, as it is not permitted by law, the Model and the Code of Ethics adopted by the Company.

8.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

The Supervisory Body established pursuant to Legislative Decree 231/2001 supervises the operation and updating of the Organisation, Management and Control Model.

To allow monitoring activities to be carried out, the company entities meet periodically on a six-monthly basis with the Supervisory Body in order to communicate the relevant activities and/or any critical issues encountered in relation to the corporate function of competence.

8.5 STORAGE

All the documentation produced as part of the indicated process, including any communications by e-mail, is stored and made available, upon request, to the





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Supervisory Body. The documents produced must be kept for a period of at least five years, unless otherwise provided for by law.





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SECTION 9

CYBERSECURITY MANAGEMENT

9.1 PURPOSE AND SCOPE

The purpose of this protocol is to define the principles of conduct to be followed by all personnel in the management of IT security, also in order to prevent the crimes provided for by art. 24 *bis* (Computer crimes and unlawful data processing) and 25-novies (Crimes relating to copyright infringement) of Legislative Decree 231/2001 sub 2 paragraph 1.2 of General Part I.

9.2 GENERAL BEHAVIORAL PRINCIPLES

The Company's personnel, in any capacity involved in the process in question, are required to comply with the procedures set out in this protocol, the provisions of the law on the subject, the principles referred to in the Code of Ethics and the rules of this Model adopted by the Company.

In particular, staff must refer to the following principles:

- strictly comply with the Company's instructions on the management of company *assets* and, in particular, of the IT network, making appropriate use of them with respect to regulatory provisions;
- ensure that the physical security of the servers and that access to the related premises is reserved only for authorized personnel;
- keep the assigned identification codes, refraining from communicating them to unauthorized third parties;
- use the assigned IT and network resources exclusively for the performance of their activities;





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- refrain from any conduct that may compromise the security, confidentiality and integrity of the information and company data contained in the computer system;
- refrain from any conduct aimed at circumventing the protections of the company computer system or others;
- in the case of outsourced information systems and information asset management activities, the contracts must contain express provisions that the supplier operates in compliance with current legislation and in compliance with the Code of Ethics.

It is forbidden to:

- use the IT and network resources assigned by the Company for personal purposes and for purposes contrary to mandatory provisions of law, public order or morality as well as to commit or induce the commission of crimes or in any case to the glorification of violence or the violation of human rights;
- altering public electronic documents having probative value;
- illegally entering a computer or telematic system protected by security measures against the will of the holder of the right of access;
- access the computer or telematic system, or parts of it, or company and/or external databases, or parts thereof, not possessing the access credentials or through the use of the credentials of other authorized colleagues;
- use unauthorized devices or software to prevent or interrupt communications of a computer or telematic system or between multiple systems;





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- install programs from outside, unless expressly authorized and in particular:
 - software (programs) that are not approved and unrelated to the work activity carried out;
 - software (so-called "P2P", *file sharing* or *instant messaging*) through which it is possible to exchange any type of file (such as videos, documentation, songs, data, etc.) with other parties within the Internet, without any possibility of control by the Company;
 - software and/or CDs without the necessary authorizations/licenses or media subject to a license for use;
 - company software in violation of user licenses;
- install and/or modify hardware components or use software and/or hardware tools designed to destroy, deteriorate, delete, alter, suppress information, data or computer programs of others or even just endanger the integrity and availability of information, data or programs used by the State or by another Public Body or pertaining to them or in any case of public utility;
- introduce or transmit data, information or programs in order to destroy, damage, render useless in whole or in part, hinder the operation of computer or telematic systems of public utility;
- illegally holding, procuring, reproducing, or disseminating access codes or in any case means suitable for access to a system protected by security measures;
- procure, reproduce, disseminate, communicate, make available to others, equipment, devices or programs in order to unlawfully damage a system or





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the data and programs pertaining to it or facilitate the interruption or alteration of its operation;

- alter, through the use of the electronic signature of others or in any way in any way, electronic documents;
- produce and transmit documents in electronic format with false and/or altered data;
- destroy, deteriorate, delete, alter, suppress information, data or computer programs of others or even just endanger the integrity and availability of information, data or programs used by the State or other public body or pertaining to them or in any case of public utility.

9.3 PRINCIPLES OF SPECIFIC CONTROL

In the IT security management process, all Recipients must comply with the rules indicated below:

- the documentation for the implementation of the mandatory obligations to the Public Bodies can also be sent electronically (where applicable), in accordance with the provisions of the regulations on access to management software for the transmission of protected data (for example through the use of personal Smart Cards provided by the Public Body), in accordance with the provisions of the law. In this case, the attorney responsible for the transmission to the Public Body must guarantee the integrity and correctness of the data transmitted, through the control of access to the software by only authorized personnel;
- the personnel authorised to send data electronically may not make any changes to the data without the written authorisation of the company contact person responsible for the transmission;





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- the staff accesses the company information system only through the assigned identification codes, providing for the periodic modification of the same;
- the staff keeps their identification codes in order to ensure their secrecy, refraining from communicating them to third parties;
- access to information residing on company databases, including *clients*, is limited by authentication tools for users with specific accounts;
- the system administrator is equipped with authentication credentials;
- employees are equipped with unambiguous authentication credentials for access to *clients*;
- access to applications by staff is guaranteed through authorization tools;
- the staff ensures the integrity and non-alterability of the data, information and computer programs that constitute the tool for carrying out the work activity as well as the entire IT and telematic assets of the company;
- company PCs/laptops are periodically updated on the basis of specific needs and protected by antivirus programs, updated automatically, against the risk of intrusion;
- the company data transmission network is protected by adequate access limitation tools (firewalls and *proxies*);
- In the event of leaving the workstation, staff are required to guarantee the confidentiality of the data contained on their PC/*laptop* (in the absence of other measures, by turning off the computer).

The Company sanctions, within the limits and in compliance with the applicable laws in force, conduct that does not comply with the principles set out above, as it is not





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permitted by law, the Model and the Code of Ethics adopted by the Company, in accordance with the provisions of paragraph 4 of General Part II of this Model.

9.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

The Supervisory Body established pursuant to Legislative Decree 231/2001 supervises the operation and updating of the Organisation, Management and Control Model. To allow the SB to carry out monitoring activities, the Software Technical Manager meets periodically on a six-monthly basis with the Supervisory Body in order to communicate the relevant activities and/or any critical issues encountered in relation to the relevant corporate function.

9.5 STORAGE

All the documentation produced as part of the indicated process, including any communications by e-mail, is kept by the Software Technical Manager and made available, on request, to the Supervisory Body. Documents produced as part of the information flows to the SB must be kept for a period of at least five years, unless otherwise provided for by law.





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SECTION 10

MANAGEMENT OF ENVIRONMENTAL OBLIGATIONS

10.1 PURPOSE AND SCOPE

The purpose of this protocol is to define the principles of conduct to be followed by all personnel in the management of environmental obligations, also in order to prevent the crimes referred to in art. 25-undecies (environmental crimes) of Legislative Decree 231/2001 sub 16 paragraph 1.2 of General Part I.

10.2 GENERAL BEHAVIORAL PRINCIPLES

The Company's personnel, in any capacity involved in the business process in question, are required to comply with the procedures set out in this protocol, in the company procedures, the provisions of the law existing on the subject, the rules of conduct referred to in the Code of Ethics and in this Model, in particular:

- participating in the training and training sessions organized by the Company relating to environmental protection;
- scrupulously respecting environmental legislation;
- assessing potential risks and developing appropriate prevention programmes to protect the environment and the health and safety of all workers;
- assigning specific powers to the persons responsible for managing disposal activities;
- identifying the nature and characteristics of the waste and attributing the correct classification of materials in order to define the correct disposal methods, according to the provisions of the law;





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- internally ensure proper waste management that does not conflict with outsourced management;
- entering into contracts with suppliers responsible for the collection and disposal of waste with the appropriate authorizations;
- promptly updating the appropriate registers required by the legislation;
- assessing environmental aspects by taking into account (i) legislative compliance, (ii) environmental impact intensity, (iii) process control and (iv) external environmental sensitivity;
- complying with the Company's provisions to ensure the prevention of pollution and the achievement of objectives and targets aimed at achieving a continuous improvement of environmental performance, in the most scrupulous compliance with the obligations imposed by current legislation;
- carrying out the waste storage activity ensuring the lowest possible environmental impact;
- carrying out the obligations and preparation of the relevant documentation towards the Public Administration bodies responsible for controlling environmental legislation, in compliance with current national and/or EU regulations, with the utmost diligence and professionalism in order to provide clear, accurate, complete, faithful and truthful information, avoiding and in any case reporting, in the appropriate form and manner, situation of conflict of interest;
- spreading the culture of respect for the environment at every level of the organization and also raising awareness among its suppliers so that they ensure products and services in line with these principles.





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The Recipients are therefore prohibited from:

- violate the legislation, including company legislation, which regulates waste management and urban hygiene activities;
- engage in conduct that violates the requirements on the management of waste, emission sources and discharges of industrial wastewater containing hazardous substances;
- abandoning or depositing waste in an uncontrolled manner;
- deliver waste to unauthorised landfills or those that do not have the appropriate authorisations based on the type of waste;
- mix different categories of hazardous waste (or hazardous waste with non-hazardous waste);
- violate the obligations of communication, keeping mandatory registers and forms for waste management;
- falsify/alter and/or fill in waste analysis certificates, reporting incorrect and/or truthful information on the nature, composition and chemical-physical characteristics of the waste itself (also with reference to RENTRI - Handling Area);
- carry out or participate in organized activities aimed at the illegal trafficking of waste or maintain commercial relations with companies involved in such illegal activity;
- prevent access to the settlements to officials of the competent control bodies, or hinder in any way the related checks or investigations.

In particular, the persons in charge have the task of:





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- plan and have the interventions necessary to keep the systems efficient and safe, including the related ordinary and extraordinary maintenance programs;
- verify the suitability of the equipment necessary for the regular operation of the plants;
- prepare, sign and provide the control bodies with all the necessary data/information requested, as well as the MUD;
- supervise and coordinate the operation of the Waste Traceability Control System (RENTRI),
- and any other attribution conferred on them by special power of attorney.

The company procedures referred to above form an integral and substantial part of this Model.

10.3 PRINCIPLES OF SPECIFIC CONTROL

In the process of managing environmental obligations, all Recipients must comply with the following rules:

- the company representatives in charge verify that suppliers/contractors, where required by rules and regulations, based on the nature of the goods and services provided, provide evidence of their compliance with the regulations on waste management and environmental protection, as far as they are applicable;
- the company representatives in charge carry out the assessment, before the establishment of the relationship, of the respectability and reliability of the suppliers of services related to waste management and proceed to





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acquire and verify the authorizations regarding the type of waste prescribed by environmental legislation;

- contracts with consultants, professionals, external companies for the preparation of relevant environmental documentation, or in the execution of specific activities, such as environmental analysis and any verification and measurement activities, contain a specific declaration of knowledge of the legislation referred to in Legislative Decree 231/2001 and, in particular, of the rules of conduct enshrined in the Company's Code of Ethics, and commitment to respect them.

The Company sanctions, within the limits and in compliance with the applicable laws in force, conduct that does not comply with the principles set out above, as it is not permitted by law, by the Model and by the Code of Ethics adopted by the Company in accordance with the provisions of paragraph 4 of General Part II of this Model.

10.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

The Supervisory Body established pursuant to Legislative Decree 231/2001 supervises the operation and updating of the Organisation, Management and Control Model.

In order to allow systematic monitoring by the SB, the Environmental Management Manager, in agreement with the support functions for the management of the AUA, transmits the reports, containing prescriptions, issued by ARPA following checks or inspections.

The Environmental Management Manager, in agreement with the support functions for the management of the AUA, meets the Supervisory Body periodically on a six-monthly basis in order to communicate the relevant activities and/or any critical issues encountered in relation to the corporate function of competence.

The Environmental Management Manager, in agreement with the support functions, and the RSPP meet periodically on a six-monthly basis with the Supervisory Body in





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order to communicate any violations (summarized by homogeneous categories), by the functions in charge (ascertained internally or by competent authorities), relating to the obligations required by environmental legislation and related corrective actions taken.

10.5 STORAGE

All the documentation produced as part of the indicated process, including any communications by e-mail, is stored and made available, upon request, to the Supervisory Body. The documents produced as part of the information flows towards the SB must be kept for a period of at least five years, unless otherwise provided for by law.

SECTION 11

MANAGEMENT OF TAX OBLIGATIONS

11.1 PURPOSE AND SCOPE

The purpose of this protocol is to define the principles of conduct to be followed by all personnel in the management of tax obligations, also in order to prevent the tax offences provided for by Article 25 *quinquiesdecies* of Legislative Decree 231/2001, sub 20, paragraph 1.2 of General Part I.

11.2 GENERAL BEHAVIORAL PRINCIPLES

The Company's personnel, in any capacity involved in the business process in question, are required to comply with the procedures set out in this protocol, in the company procedures, the provisions of the law existing on the subject, the rules of conduct referred to in the Code of Ethics and in this Model, in particular:

- scrupulously respecting tax legislation;





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- behaving correctly, transparently and collaboratively, in compliance with the law and internal company procedures, in all activities aimed at the issuance, management and registration of active invoices as well as in the management and recording of passive invoices, and other accounting documents in general;
- ensuring adequate documentary and information support to accompany corporate operations, such as to guarantee their correct tax treatment;
- implementing business processes for the parts of their respective competence, ensuring full compliance with tax legislation;
- where required, carrying out the obligations and preparation of the relevant documentation towards the Public Administration bodies responsible for controlling tax legislation, in compliance with current national and/or EU regulations, with the utmost diligence and professionalism in order to provide clear, accurate, complete, faithful and truthful information.

The Recipients are therefore prohibited from:

- violate the legislation, including company legislation, which regulates the management of tax obligations;
- engage in conduct suitable for violating the provisions on the management of tax obligations;
- proceed with the issuance of invoices, or other documents for non-existent transactions;
- make use of passive invoices or other documents for non-existent transactions;
- issue fictitious invoices;
- fraudulently evading the Company from paying taxes due;





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- engage in conduct that, through the concealment or destruction of documents or the use of other fraudulent means, prevents or hinders the correct execution of accounting activities, as well as the verification of the bodies in charge of the offices;
- hinder or prevent the verification activities and related checks and investigations of the competent control bodies.

11.3 PRINCIPLES OF SPECIFIC CONTROL

In the process of managing tax obligations, all Recipients must comply with the rules indicated below:

- the recording and recording of accounting activities and movements must be carried out correctly and in compliance with the principle of truthfulness, completeness and accuracy in compliance with the law with particular but not exclusive reference to tax regulations;
- all data and information used for the issuance and management of invoices and other accounting documents of the Company must be clear and complete and truthfully represent the economic, financial and equity situation of the Company in order to allow the correct determination of the Company's direct and indirect taxes;
- the data and information are collected promptly for the purpose of the correct preparation of all the relevant accounting documents of the tax returns;
- before carrying out transactions of a corporate nature, such as mergers and acquisitions, real estate and, more generally, of significant complexity and/or amount, or of a non-recurring nature, the same must be represented in detail and promptly to the Chairman of the Board of Directors to allow the necessary in-depth analysis, making use where necessary of the consultants in charge for this purpose, in order to ensure full compliance with tax legislation;





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- The collection, transmission and aggregation of accounting data and information used in the invoicing process must take place in such a way (also through the company information system) as to ensure that there is always evidence of the steps in the data formation process, and that the person who entered the data in the system is always identifiable. The access profiles to this system are identified by the Software Technician.

11.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

The Supervisory Body established pursuant to Legislative Decree 231/2001 supervises the operation and updating of the Organisation, Management and Control Model.

In order to allow systematic monitoring by the SB, the Head of Administration meets periodically on a six-monthly basis with the Supervisory Body in order to communicate the relevant activities and/or any critical issues found in relation to the corporate function of competence.

11.5 STORAGE

The documentation produced as part of the indicated process, including any communications by e-mail, is kept at the Company's headquarters.





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SECTION 12

MANAGEMENT OF EUROPEAN UNION RESTRICTIVE MEASURES

12.1 PURPOSE AND SCOPE

The purpose of this protocol is to define the principles of conduct to be followed by all personnel in the management of relations with foreign counterparts, also in order to prevent the offences provided for by art. 25 *octies* 2 of Legislative Decree 231/2001 sub 20 paragraph 1.2 of General Part I.

12.2 GENERAL BEHAVIORAL PRINCIPLES

The Company's personnel, in any capacity involved in the business process in question, are required to comply with the procedures set out in this protocol, in the company procedures, the provisions of the law existing on the subject, the rules of conduct referred to in the Code of Ethics and in this Model, in particular:

- strict compliance with the restrictive measures adopted by the European Union and their national implementing rules, as well as with internal procedures on international sanctions;
- obligation to promptly report, according to internal procedures, any doubtful situation or anomaly (e.g.: non-transparent counterparties, triangulation requests, transactions with sensitive destinations or entities, requests for information from the Authorities).

The Recipients are therefore prohibited from:

- prohibition of implementing, collaborating or causing conduct that, even if only potentially, may constitute violations of restrictive measures or that is capable of evading their application;





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- prohibition of establishing or maintaining economic relations with subjects, countries or sectors that are affected by restrictive measures, in the absence of the necessary checks and any required authorizations;
- engage in conduct that, through the concealment or destruction of documents or the use of other fraudulent means, prevents or hinders the correct execution of the activities, as well as the verification of the bodies in charge of the offices;

12.3 PRINCIPLES OF SPECIFIC CONTROL

In the process of managing relations with foreign subjects, all Recipients must comply with the rules indicated below:

- classification of products for export purposes (customs codes, checks on dual use lists and technical restrictions), under the responsibility of the CFO, with preliminary verification also with respect to Law no. 185/1990;
- acquisition from non-EU end customers of a so-called "Acquisition of a Temporary Insurance Fund". "*end user declaration*" in the form provided for by art. 9 of Legislative Decree no. 221 of 15 December 2017.
- in the case of orders or contracts from third countries, if they concern goods or technology subject to the restrictions provided for by art. 12-octies of Regulation (EU) no. 833/2014 and art. 8-octies of Regulation (EU) No. 765/2006, as amended by the 12th package of sanctions and Regulation (EU) 2024/745, the production of a document also signed by the counterparty, or the inclusion in the contracts with the counterparty of a clause, which expressly prohibits the re-export to the Russian Federation or the Republic of Belarus of the aforementioned goods.





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- clear attribution of responsibilities and powers, with separation between those who propose, those who authorize and those who carry out risky transactions;
- payment conditions, collections from countries at risk and the opening of documentary credits relating to non-EU supplies are jointly authorized by the CCO, CFO and CEO;
- carrying out systematic checks on client counterparties through external databases and/or national banking institutions, including for the execution and feasibility of transactions;
- constant monitoring of EU restrictive measures relevant to the company's activity through the official portal of the European Commission and the AIDA portal of the Customs Agency;
- ex-ante verification of compliance with EU restriction rules on all foreign offers and orders during formulation and confirmation.

12.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

The Supervisory Body established pursuant to Legislative Decree 231/2001 supervises the operation and updating of the Organisation, Management and Control Model.

To allow systematic monitoring by the SB, the Head of Administration meets periodically on a six-monthly basis with the Supervisory Body in order to communicate the relevant activities and/or any critical issues encountered in relation to the management of the restrictive measures of the European Union.

12.5 STORAGE

The documentation produced as part of the indicated process, including any communications by e-mail, is kept at the Company's headquarters.

