



ORGANISATION AND MANAGEMENT  
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ORGANISATION MANAGEMENT AND  
CONTROL MODEL PURSUANT TO  
ITALIAN LEGISLATIVE DECREE 231/2001

GENERAL PART

ESA S.p.A.

**Document:** *General Part of the Organisation Model Italian Legislative Decree 231/2001*

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## ANNEXES

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- 1) List of Offences;
- 2) Code of Ethics;
- 3) Company Registration Certificate;
- 4) Existing powers of attorney and proxies;
- 5) Risk analysis method;
- 6) Company Risk Analysis Chart;
- 7) Anti-corruption policy;
- 8) Organisation chart;
- 9) National Collective Bargaining Agreement for the Metalworking and Plant Installation Industry – Federmeccanica.



## HISTORY

Edition 1 - 12 April 2023 - General Part of the Organisation Model Italian Legislative Decree 231- 2001;

Edition 2 - 28 November 2023 - General Part of the Organisation Model Italian Legislative Decree 231-2001.

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## DEFINITIONS

- “Perpetrator of the offence”: one or more Recipients of the Model who, holding a certain position within the Company, or in any case acting on its behalf, commit one of the Offences;
- “CCNL”: National Collective Bargaining Agreement for **the Metalworking and Plant Installation Industry – Federmeccanica** currently in force and applied by ESA S.p.A. in its relations with its employees;
- “Environmental Code or Consolidated Law on the Environment”: Italian Legislative Decree 152 of 03 April 2006;
- “Code of Ethics”: text containing the moral rights and duties of those who act for ESA S.p.A. The text defines the ethical and social responsibility of all those who participate, in any capacity, in the company's activities;
- “Collaborators”: persons employed by ESA S.p.A. for temporary assignments or for periods limited in time;
- “Consultants”: those who act in name of and/or on behalf of ESA S.p.A. on the basis of a mandate or other collaborative relationship, as well as those persons outside the company organisation who provide advice and assistance of all kinds in the interest of the Company;
- “Recipients of the Model”: all persons involved in the production activity of ESA S.p.A., including all employees, collaborators, even non-continuous, and, in general, *stakeholders*;
- “Employees”: all employees of ESA S.p.A. , including managers and non-occasional collaborators;
- “Italian Legislative Decree 231/2001 or Decree”: Italian Legislative Decree 231 of 8 June 2001 and subsequent amendments;
- “*Due diligence*”: activities of control and comparison of the documentation relating to a particular company;
- “D.V.R.”: Risk assessment document, envisaged by art. 28 of Italian Legislative Decree

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81/2008;

- “E-learning”: teaching and learning methodology that involves both the teacher and the apprentice, through the use of computer and electronic tools;
- “Continuous suppliers”: persons who have continuous supply relationships with ESA S.p.A. ;
- “Corporate department”: division of ESA S.p.A. to which a single activity or a single branch of the corporate purpose of ESA is assigned;
- “External stakeholders”: all persons (natural and legal) who have collaborative relationships with the company in any capacity in order to pursue the corporate purpose;
- “Model”, “Model 231” or “Organisation Model”: the Organisation, Management and Control Model envisaged and adopted pursuant to Italian Legislative Decree 231/2001;
- “Supervisory Body” or “SB”: an internal body of ESA S.p.A. , responsible for supervising the operation of and compliance with the model adopted pursuant to Italian Legislative Decree 231/2001 and verification of its constant updating;
- “Corporate organisations”: the members of the bodies provided for in the by-laws of ESA S.p.A.;
- “P.A.”: all those legal entities or companies controlled by public bodies, economic and non-economic, that are defined as Public Administration in compliance with current laws;
- “General Part”: General part of the Model containing the general principles of the same and the functioning of the Supervisory Body;
- “Special Part”: Special part of the Model containing the Risk Analysis methodology adopted for Sensitive Processes and the related procedures adopted to concretely prevent said risks;
- “Partner”: contractual counterparts of ESA S.p.A. , such as, for example, suppliers, consultants, agents and customers both natural and legal persons, with whom the company reaches any stable form of collaboration (temporary business association – Ati,



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*joint ventures, consortia, etc.);*

- “Personnel”: personnel involved in the activities carried out by ESA S.p.A. , including senior management, persons subject to the direction of others and, lastly, employees or collaborators in any capacity within the structure of the company;
- “Annual Plan”: annual programme of checks on the effectiveness and status of implementation of the Model;
- “Anti-Corruption Policy”: Policy on the Prevention of Corruption Risk;
- “Sensitive processes”: a set of activities of ESA S.p.A. within the scope of which there is a potential risk of offences being committed;
- “Offences”: the individual offences referred to in arts. 24 et seq. of Italian Legislative Decree 231/2001, therefore, one of the predicate offences to administrative liability of entities;
- “Department Manager”: person in charge of a department identified as significant at the outcome of the risk analysis, identified on the basis of the ESA S.p.A. organisation chart. ;
- “Risk assessment”: activities of identification of the individual areas of risk referring to each activity carried out by ESA S.p.A. aimed at identifying, subsequently, the concrete risks in reference to the individual Offences;
- “R.L.S.”: Workers' Health and Safety Representative appointed by the workers as identified in the Consolidated Safety Act;
- “R.S.P.P.”: The Health and Safety Officer in charge of the prevention and protection service as identified in the Consolidated Safety Act”;
- “Services”: Services provided by external suppliers;
- “Senior Management”: persons who, in compliance with art. 5 of Italian Legislative Decree 231/2001, hold positions of representation, administration or management of the entity or of an organisational unit with sufficient financial and functional autonomy as well as those persons who, in fact, manage or control the entity;



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- “Persons subject to the direction of others”: persons who, in compliance with art. 5 of Italian Legislative Decree 231/2001, that depend on the vigilance and control of senior management;
- “Stakeholders”: all those persons who, for various reasons, even only occasionally, have an interest in ESA S.p.A.;
- “Consolidated Safety Act”: Consolidated Act pursuant to Italian Legislative Decree 81 of 9 April 2008 and subsequent amendments.
- “Whistleblower”: person who reports a concern, a report, or who communicates a breach of this model, the Code of Ethics or the potential commission of Offences. The company implements the regulations concerning the handling of reports and the protection of Whistleblowers in full compliance with EU Directive 2019/1937;
- “Internal reporting channel”: refers to the internal communication channels set up by the Company in order to allow its collaborators, employees and stakeholders to forward a report concerning possible relevant reports pursuant to the Procedure for the management of reports prepared for this purpose, in compatibility with the provisions of Italian Legislative Decree 24/2023, in transposition of EU Directive 2019/1937.
- “Manager of the Internal Whistleblowing Channel Management” with the acronym “RGCIS”: the Internal Manager, appointed by the Company, who is responsible for receiving and processing reports. Reporting management activities are carried out in compliance with the Reporting Management Procedure. The Manager also has the responsibility to involve the Supervisory Body in the management of any report whose content may become relevant in terms of the liability of criminal entities pursuant to Italian Legislative Decree 231/01, the SB and the RGCIS may coincide in the same person.

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## GENERAL PART

### ITALIAN LEGISLATIVE DECREE 231 OF 8 JUNE 2001



#### SECTION I: REGULATORY FRAMEWORK

##### 1.1 The regulation of the administrative liability of legal persons, companies and associations, pursuant to the regulations introduced by Italian Legislative Decree 231/2001

Italian Legislative [Decree](#) 231 of 8 June 2001, partially implementing Italian Enabling Law 300 of 29 September 2000, regulates - introducing it for the first time in the Italian legal system - the administrative liability of legal persons, companies and associations, including those without legal personality (entities). Prior to the introduction of this legislation, collective entities were not subject, under Italian law, to criminal-administrative liability and only individuals (Board of Directors, managers, *etc.*) could be prosecuted for the possible commission of offences in the interest of the corporate body.

This regulatory framework was profoundly innovated by Italian Legislative [Decree](#) 231/2001, which marked the adaptation, by Italian legislation, of a series of international conventions to which Italy has already long been a party: in particular, the Convention on financial protection of European Communities of 26 July 1995, the EU Convention of 26 May 1997 on the fight against corruption, as well as the OECD Convention of 17 September 1997 on combating corruption of foreign public officials in international economic transactions. With the issue of [Italian Legislative Decree 231/2001](#), the Italian legislature has complied with the obligations envisaged by such international and EU instruments, which provide precisely for the provision of paradigms of liability of legal persons and a corresponding system of penalties that affects corporate crime in a more direct and effective manner.

[Italian Legislative Decree. 231/2001](#) therefore, fits into a context of implementation of international obligations and - aligning itself with the regulatory systems of many countries, at least in Europe - establishes the liability of the *societas*, considered “*an autonomous centre of interests and legal relations, a point of reference for precepts of various kinds, and a matrix of decisions and activities of the persons operating in the name of, on behalf of or in the interest of the entity*” (thus the report on the Preliminary Draft Reform of the Italian Criminal Code, drawn up by the Commission chaired by Prof. Carlo Federico Grosso).

The establishment of the administrative liability of companies arises from the empirical consideration according to which illegal conduct committed within the company, far from being the result of a private initiative by the individual, often falls within the scope of a



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widespread **corporate policy** and results from senior management decisions of the same entity.

This is a *sui generis* "administrative" liability, since, although it entails administrative penalties, it follows from a criminal offence and its ascertainment follows the guarantees of criminal proceedings.

Specifically, [Italian Legislative Decree 231/2001](#) contains an articulated system of penalties that starts from the application of pecuniary penalties imposed using quotas, to which are added, following the scale of the gravity of the offence committed, interdictory measures including the suspension or revocation of concessions and licences, the prohibition to contract with the public administration, the exclusion or revocation of loans and contributions, the prohibition to advertise goods and services; up to the heaviest interdictory penalties, which may go as far as the prohibition to carry out the business activity all together.

The administrative penalty for the company, however, can only be applied by the Criminal Court, in the context of the guarantee rules established by the criminal justice system; this only if all the objective and subjective requirements envisaged by the legislature are met. In particular, it is necessary that one of the offences for which the administrative liability of the entity is envisaged be committed and that such an offence be committed in the **interest or to the advantage** of the company, by [senior officials](#) or those reporting to them.

The liability of corporations also extends to offences committed abroad, provided that the State of the place where the offence was committed does not prosecute them, and provided that the particular conditions exist that are envisaged in [Italian Legislative Decree 231/2001](#): this implies, for the purposes of this Organisation [Model](#), the need to also consider the transactions that [ESA S.p.A.](#) may execute abroad, for example for purchases of raw materials from foreign and non-EU countries or for sales of its services on foreign markets. This aspect will be analysed in the second part of this document, when we will address, one by one, the individual offence hypotheses for which the legislator has envisaged the liability of the collective entity.

With regard to the necessary requirements for the administrative liability of legal persons, in addition to the criminal liability of natural persons, as already mentioned, it must first be an offence committed **in the interest or to the advantage** of the entity. The **exclusive** advantage of the agent (or of a third party with respect to the entity) does not determine any liability on the part of the entity, since it is in a situation of manifest extraneousness of the legal person to the offence.

The potential perpetrators of the offence of corporate liability are:

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- a) *“persons in positions of representation, administration or management of the entity or of one of its organisational units vested with financial and functional autonomy, as well as persons exercising, including de facto, the management and control thereof” (so-called senior management);*
- b) *“persons subject to the direction or supervision of one of the parties referred to in letter a)” (so-called parties subject to the direction of others).*

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As can be seen, the persons referred to by the rule in question are those who perform functions inherent in the management and control of the entity or of its branches: the legislator, therefore, wished to make a “functionalistic<sup>1</sup>” choice, rather than a “nominalistic”, one, i.e. by focusing on the concrete activity performed, rather than on the qualification formally held.

In this perspective, it is also worth emphasising the equal treatment - with respect to persons who hold representative, administrative or management positions within the entity - of persons who hold the same functions in an 'organisational unit with financial and functional autonomy': this is, as is well known, an increasingly common figure in today's economic reality - and this requires special attention in order to develop an Organisation [Model](#) that proves, in practice, to be truly effective. It will be possible to verify, in the special section dedicated to individual crimes, how it is necessary that each individual professional figure potentially at risk of committing crimes in [ESA S.p.A.](#) is monitored, through the preparation of appropriate procedures, in order to ensure adequate control and effective supervision of those "sensitive" activities in view of the potential commission of the crimes envisaged by [Italian Legislative Decree 231/2001](#).

Again, with regard to persons, it has already been specified that letter b) of art. 5 refers to *“persons subject to the direction or supervision of persons in a senior position”*. In this regard, the Ministerial Report states that *“the choice to limit the liability of the company to the sole case of an offence committed by the top management would not have proved plausible from a logical and criminal-political point of view”*. On the one hand, in fact, it would have been absurd to exclude the liability of the entity for offences committed, in its interest or to its advantage, by an employee; on the other hand, modern economic realities are characterised by a clear fragmentation of operational and decision-making processes, so that the importance of the individual employee in the entity's choices and activities is becoming increasingly important.

This requires, as it is easy to understand, a detailed analysis of the individual procedures through which the various activities performed by ESA S.p.A., are carried out, so that

<sup>1</sup> “Functionalistic” is to be understood that approach adopted by the legislature to give prominence to the function and activities concretely performed by the subject, which are to be regarded as prevailing over the name or company figure held by the possible offender.



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effective control measures can be put in place, capable of preventing offences from being committed or, in the event of an offence being committed, of leading to their swift identification and reporting by the internal control bodies.

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For the purposes of establishing the entity's liability, in addition to the existence of the requirements mentioned above, which enable an **objective** connection to be made between the offence committed and the entity's activity, the legislator also requires the verification of a **subjective**, consisting in the entity's culpability for the offence committed. This subjective requirement is identified with the identification of a **fault on the part of the organisation**, understood as the absence or ineffectiveness of adequate rules of diligence self-imposed by the organisation itself and aimed at preventing the specific risk of offence. These rules of diligence constitute precisely the core content of this Organisation [Model](#).

## 1.2 Offences giving rise to the liability of entities pursuant to Italian Legislative Decree 231/2001

Before going into the details of the activities carried out by [ESA](#), in order to assess which of them expose the entity to the possible commission of the offences provided for by [Italian Legislative Decree 231/2001](#), it is necessary to complete the general framework of the boundaries of this regulatory source.

The liability of the entity was initially envisaged for offences against the public administration (art. 25 of [Italian Legislative Decree 231/2001](#)) and against the assets of the [P.A.](#) (art. 24 [Italian Legislative Decree 231/2001](#)). Subsequently, it was extended – as a result of subsequent and supplementary regulatory measures of [Italian Legislative Decree 231/2001](#) – also to other categories of offences.

In particular, computer crimes and illegal data processing (art. 24 *bis*); organised crime offences (art. 24 *ter*); on this point it should be noted that, with Italian Law 236 of 11 December 2016, the new offence of unlawful trafficking in organs taken from a living person pursuant to *art. 601 bis* of the Italian Criminal Code was introduced into the Criminal Code.

. This last offence is now found in a new subsection, the sixth, of art. 416 of the Italian Criminal Code, thus giving rise to the offence of criminal association for the purpose of organ trafficking, which has become a predicate offence for the liability of the entity under the Decree (art. 24 *ter* Italian Legislative Decree – Organised crime offences); to offences relating to counterfeiting money, public credit cards and revenue stamps (art. 25 *bis*), offences against industry and trade (art. 25 *bis*- 1), and corporate offences (art. 25 *ter*); on this point, Italian Law 69 of 27 May 2015 intervened by amending the corporate offences referred to in art. 25 *ter* of the Decree.

With Italian Legislative Decree 38 of 15 March 2017, which implemented Framework Decision 2003/568/JHA of the European Council, the offence of "corruption between individuals" pursuant to *art. 2635* of the Italian Civil Code was reformulated, introducing the new corporate offence of "incitement to corruption between individuals" envisaged by *art. 2635 bis* of the Italian Civil Code and adding *art. 2635 ter*. The latter article introduced

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accessory penalties. Italian Legislative Decree 38/2017 also had an impact on the regulation of the liability of entities *ex* Italian Legislative Decree 231/2001 as art. 25 *ter* of the Decree was amended to letter s-bis) as indicated below: "*for the crime of corruption between individuals, in the cases envisaged by subsection 3 of article 2635 of the Italian Civil Code, the pecuniary penalty is from four hundred to six hundred quotas and, in the cases of instigation referred to in subsection one of article 2635-bis of the Italian Civil Code, the pecuniary penalty is from two hundred to four hundred quotas. The disqualification penalties envisaged by article 9, subsection 2 also apply.*»; to offences for the purposes of terrorism or subversion of the democratic order (art. 25 *quater*), female genital mutilation practices (art. 25 *quater-1*), and offences against the individual (art. 25 *quinquies*). With reference to art. 25 *quinquies* with Italian Law 199 of 29/10/2016, art. 603 *bis* of the Italian Criminal Code was reformulated to "Illegal brokering and exploitation of work" and said offence was included in the list of offences referred to in Italian Legislative Decree 231/2001 in the category of the Decree under scrutiny.

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Through Italian Law 62 of 18 April 2005, the liability of entities was also extended to *market abuse* offences (*insider trading* and *rigging*, art. 25 *sexies*). The legislator's intention to include in the 2001 Decree all the crimes that the entity can commit is evident from the steady increase in the number of "predicate" offences; in fact, the offences of culpable injury and manslaughter committed in breach of accident prevention regulations and the protection of hygiene and health at work (art. 25 *septies*) were subsequently introduced in 2007 - then amended by Italian Legislative Decree 81/2008 -, the crimes of receiving, laundering and use of money or other benefits of illegal origin, self-laundering (the latter crime introduced by Italian Law 186 of 15 December 2014) (art. 25 *octies*); copyright crimes (art. 25 *novies*), inducement not to make statements to judicial authorities or to make false statements (art. 25 *decies*), environmental crimes, including "eco-crimes", introduced by Italian Law 68 of 22 May 2015 (art. 25 *undecies*) and the crime of employment of third country nationals who are illegal immigrants (art. 25 *duodecies*) last amended by Italian Law 161 of 17 October 2017. With art. 5 of the European Law 2017, the category of Offences (art. 25 *terdecies*) was introduced in Decree 231 against racism and xenophobia.

In addition to the provisions of the Decree under scrutiny, other regulatory sources contribute to extending the aforementioned category of crime, among them, Italian Law 146 of 16 March 2006, concerning criminally relevant transnational crimes.

With Italian Law 3 of 9 January 2019, which came into force on 31 January, among the amendments made to Italian Legislative Decree 231/2001, the offence of trafficking in unlawful influence pursuant to Italian Criminal Code art. 346 *bis* was introduced as a further predicate offence pursuant to Italian Legislative Decree 231/2001 (art. 25 of Italian Legislative Decree 231/2001).

Subsequently, art. 25 *quaterdecies* was introduced in Decree 231 on sports offences (arts. 1 and 4 of Italian Law 401 of 13 December 1989), art. 25 *quinquiesdecies* (Tax offences) with the conversion into law of the Italian Tax Decree (Law 157/2019), a category further expanded following the transposition of the PIF Directive with Italian Legislative Decree 75/2020 and by means of which the category of smuggling offences pursuant to art. 25 *sexiesdecies* was

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introduced.

With Italian Legislative Decree 184/2021, the legislator inserted into art. 25 *octies.1* a new category of predicate offences, "Offences relating to payment instruments other than cash". Lastly, with Italian Law 22 of 9 March 2022 (Provision on crimes against cultural heritage), two additional categories of predicate offences relevant in terms of the liability of entities for crimes were introduced: art. 25-*septiesdecies* "Crimes against cultural heritage" and art. 25-*duodevicies* "Recycling of cultural assets and devastation and looting of cultural and landscape assets".

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Italian Law 137 of 9 October 2023 supplemented the catalogue of predicate offences envisaged by art. 24 of Italian Legislative Decree 231/2001 i.e. offences against the property of the P.A. by enriching it with two new offences: "Obstructing the freedom to invite tenders", art. 353 of the Italian Criminal Code and "Obstructing the freedom to choose contractors", art. 353-bis of the Italian Criminal Code: it also envisaged in art. 25-*octies.1* of Italian Legislative Decree 231/2001 or offences relating to non-cash payment instruments "fraudulent transfer of values", art. 512-bis Italian Criminal Code

This last predicate offence has obvious points of contact with the prevention of offences relating to receiving stolen goods, money laundering, self-laundering and the use of money, goods or other benefits of unlawful origin ( art. 25-*octies*, Italian Legislative Decree 231/2001), as well as with the fight against smuggling (art. 25-*sexiesdecies*, Italian Legislative Decree 231/2001).

The choice of the Legislator, therefore, was to provide for the administrative liability of entities for the commission of certain offences already envisaged by the Italian Criminal Code and other laws, the precise indication of which is contained in a separate document (**Ann. 1 - List of Offences**), an integral part of this [Model](#).

Only the categories of Offences referred to in arts. 24 et seq. of the Decree will be indicated below.

- 1) **Offences against assets of the P.A. committed through public funds (art. 24)**
- 2) **Offences relating to cybercrime and unlawful processing of data (art 24 *bis*)**
- 3) **Organised crime offences (art 24 *ter*)**
- 4) **Offences against the P.A. (art. 25)**
- 5) **Crimes of forgery and against industry and commerce (arts. 25 *bis* and 25 *bis.1*)**
- 6) **Corporate crimes (art. 25 *ter*)**

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- 7) Crimes committed for the purpose of terrorism or subversion of democratic order (art. 25 *quater*)
- 8) Crimes against the individual (arts. 25 *quinques* and 25 *quater*. 1)
- 9) “Market abuse” crimes (art. 25 *sexies*)
- 10) Offences committed in breach of the rules for the protection of occupational health and safety (art. 25 *septies*)
- 11) Offences of receiving, laundering and use of money, goods or utilities of unlawful origin and self-laundering (art. 25-*octies*)
- 12) Offences relating to payment instruments other than cash (art. 25 *octies*.1)
- 13) Copyright crimes (art 25 *novies*)
- 14) Offences of inducement not to make or to make false statements to judicial authorities (art. 25 *decies*)
- 15) Environmental crimes (art. 25 *undecies*)
- 16) Offences of employment of third country nationals who are illegal immigrants (art. 25 *duodecies*)
- 17) Crimes of racism and xenophobia (art. 25 *terdecies*)
- 18) Offences of fraud in sporting competitions, unlawful gaming or betting and gambling by means of prohibited devices (art. 25 *quaterdecies*)
- 19) Tax offences (25 *quinquiesdecies*)
- 20) Smuggling offences (25 *sexiesdecies*)
- 21) Offences against cultural heritage (25 *septiesdecies*)
- 22) Recycling of cultural assets and devastation and looting of cultural and landscape assets (25 *duodevicies*)

### 1.3 Exemption from liability: the organisation and management model

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Articles 6 and 7 of [Italian Legislative Decree 231/2001](#), the legislator provides, as a tool for exemption from administrative liability, for the adoption of an effective and efficient organisation and management Model, that is suitable for preventing the commission of offences of the same kind as those that have actually occurred.

From these provisions of the Decree, there emerges a difference in discipline, and in the evidentiary regime, in relation to offences committed by persons in apical positions compared to offences committed by subordinates.

Introducing an inversion of the burden of proof, art. 6 in fact provides that the entity shall not be liable for offences committed by persons in a senior position if the following circumstances apply:

- a) the executive body has adopted and successfully implemented, prior to the commission of the event, organisation and management models suitable to prevent crimes such as the ones committed;
- b) the task of supervision over the functioning and compliance with the models as well as to provide for their updating was granted to a body of the entity provided with independent powers of initiative and control;
- c) the natural persons committed the crime fraudulently circumventing the organisation and management models;
- d) there was no omission or insufficient supervision on behalf of the body referred to in letter b).

Pursuant to art. 7, for offences committed by [persons subject to the direction of others](#), the entity is only liable if the commission of the offence was made possible by failure to comply with the obligations of direction or supervision (in this case the burden of proof is borne by the prosecution). In any case, these obligations are assumed to be observed if the entity, prior to the commission of the offence, has adopted and successfully implemented an organisation, management and control Model suitable to prevent offences such as the ones committed.

It follows that the adoption of a Model (or several models) constitutes an opportunity that the legislator attributes to the entity, aimed at the possible exclusion of liability.

The mere adoption of the Model by the *management body* – which is to be identified in the body holding the management power, i.e. by the [ESA](#) Board of Directors – is not, however, a sufficient measure to determine the exemption from liability of the entity, since it is actually necessary that the Model is *effective* and *efficient*.

As for the effectiveness of the Model, the legislator, pursuant to art. 6, subsection 2 of [Italian Legislative Decree 231/2001](#), states that the Model must meet the following requirements:

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- a) identify the activities in which offences may be committed (so-called mapping of activities at risk);
- b) envisage specific protocols aimed at planning the formation and implementation of the enterprise's decisions in relation to the offences to be prevented;
- c) identify ways to manage financial resources in such a way as to prevent the commission of offences;
- d) envisage information obligations vis-à-vis the body responsible for supervising the functioning and compliance with the models.

The characteristic of the effectiveness of the [Model](#) is instead linked to its **effective implementation** which, pursuant to art. 7, subsection 4, of [Italian Legislative Decree 231/2001](#), requires:

- a) a periodic verification and the possible amendment of the same when significant breaches of the provisions are discovered or when changes occur in the organisation or in the activity (update of the [Model](#));
- b) a disciplinary system suitable for punishing non-compliance with the measures indicated within the [Model](#).

Organisation models, pursuant to the provisions of art. 6, subsection 3, of the Decree "*can be adopted (...) on the basis of codes of conduct drawn up by the representative associations of the entities, communicated to the Ministry of Justice which, in agreement with the competent Ministries, can formulate, within thirty days, observations on the suitability of the models to prevent offences*". It should be noted, however, that the indications contained in the guidelines prepared by the trade associations represent only a framework and do not exhaust the precautions that can be taken by individual entities in the context of the autonomy of choice of the organisation models deemed most suitable.

The specific characteristics of [ESA S.p.A.](#) make it possible to refer in general to the Confidentiality Guidelines, which will be discussed shortly, derogating from some of their provisions to better respond to the concrete preventive need of the organisation.

With Italian Legislative Decree 24 of 10 March 2023, the Italian Legislator has definitively transposed EU Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the management of reports of breaches and the protection of Whistleblowers. The reform introduced a general obligation for (public and) private entities to prepare internal reporting channels that have certain application characteristics, in addition to strengthening and better specifying the measures for the protection and protection of the Whistleblower. The private reform also affected the text of Italian Legislative Decree 231/01, amending that which was previously regulated on the subject of reports by art. 6, subsection 2-bis, now replaced by a total reference to Italian Legislative

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Decree 24/2023, with repeal of subsections 2-ter and 2-quater.

The Company has, therefore, implemented an internal Whistleblowing Channel, which allows staff to report any relevant conduct pursuant to Italian Legislative Decree 24/2023, of which they may become aware in the course of their activities. Moreover, the Company is committed to preventing the occurrence of retaliatory actions against Whistleblowers.

In order to manage each relevant aspect, the Company has amended the previous Reporting Management Procedure.

#### 1.4 Confindustria Guidelines

The Confindustria Guidelines for the preparation of the Organisation, Management and Control Models *ex* [Italian Legislative Decree 231/2001](#) provide associations and companies with methodological guidance on how to prepare an Organisation [Model](#) suitable to prevent the commission of the offences indicated in the [Decree](#), allowing the entity to be exempted from liability and the related penalties (pecuniary and disqualification).

In preparing this [Model](#), [ESA](#) was guided by the Confindustria Guidelines, on the basis of the provisions of art. 6, subsection 3 of the [Decree](#).

This choice was influenced by the need to identify the best procedures to prevent the commission of [Offences](#).

It is understood that, precisely following the indications provided by the Confindustria Guidelines, the [Model](#) takes into account the peculiarities of the production reality and the organisational structure of [ESA](#).

#### 1.5 The defence of the entity in court: the operating principles and application approach

As already noted, the venue for the judicial assessment of the liability of entities for criminal offences is the Criminal Procedure. The regulation of the procedural aspects and the rights granted to the entity as a defendant in criminal proceedings are contained in Chapter III of Italian Legislative Decree 231/01 (arts. 34 et seq.). The legislation expressly provides that, with respect to the entity, the provisions of the Italian Code of Criminal Procedure are applicable, including those that recognise procedural guarantees in favour of the accused-physical person, which are extended, where compatible, also to the entity-legal person (art. 35 of the Decree).

##### 1.5.1 Representation of the entity in court: resolution of conflicts of interest

Art. 39 of Italian Legislative Decree 231/01 specifically regulates the profiles of procedural



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representation of the entity, as well as the issue of the appointment of the legal person's lawyer in criminal proceedings. In particular, the regulation envisages that the entity participates in criminal proceedings through its Legal Representative, *"unless the latter is charged with the offence on which the administrative offence depends"*.

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In fact, during criminal proceedings there is a risk of a conflict of interest arising between the defence of the Legal Representative and that of the Entity. This problem, envisaged by the legislator, arises when the Legal Representative is under investigation/defendant for the predicate offence from which the registration/indictment of the legal person represented by the same also derives. In this situation, there may well be an irreconcilability between the defensive needs of the Legal Representative and those of the Entity. The United Sections of the Court of Cassation expressly stated, in judgement no. 33041 of 2015, that in this circumstance the suspicion is justified that the act of appointing the trusted lawyer of the entity under investigation, formalised by the legal representative under investigation, may be *"productive of potentially harmful effects on the strategic choices of the defence of the entity that could be on a collision course with divergent defence strategies of the legal representative under investigation"*. Therefore, the legislation provides, in protection of the legal person, that the latter cannot be represented in court by the Legal Representative co-defendant. Therefore, the accused Legal Representative shall not have the power to appoint the Entity's counsel in the proceedings.

In these particular cases, in order to prevent the emergence of a protection *vulnerability* in its procedural defence, the Company provides that the Legal Representative abstains from the appointment of the Entity's lawyer, and proceeds to the appointment of the Entity's lawyer through another of its representatives, with a specific Power of Attorney to represent the Entity in court. If a person in possession of such powers is not present in the workforce, the Company shall, without delay, appoint an *ad hoc* Prosecutor, conferring on the latter the power of representation in court. The latter will appoint the Entity's legal counsel, who will be identified as a criminal lawyer experienced in the field of liability of criminal entities. Furthermore, it is envisaged that the Entity's counsel must be identified as a different and third party professional than the one in charge of taking care of the procedural defence of the Legal Representative co-defendant.

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## SECTION II: THE ORGANISATION, MANAGEMENT AND CONTROL MODEL

### 2.1 [ESA's choice to adopt the Model envisaged by Italian Legislative Decree 231/2001](#)

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[ESA's](#) choice to adopt an Organisation and Management Model *ex* [Italian Legislative Decree 231/01](#) is part of the wider company policy aimed at directing the [Recipients of the Model](#) to transparent, correct management inspired by compliance with current legal regulations and fundamental principles of ethics in business in the pursuit of the corporate purpose. Specifically, the main purpose of the [Model](#) is to identify a structured and organic system of procedures and rules of conduct and control activities in order to prevent - as far as possible - the commission of the different types of offences envisaged by the [Decree](#). Subsequently, following various legislative changes that broadened the catalogue of offences subject to the liability of entities and in view of the expansion of the company's activities, it became necessary and appropriate to proceed with the preparation of this Organisational Model, of which this General Part constitutes a part.

#### 2.1.1 Presentation of the Company

[ESA S.p.A.](#), a company established in 2001 as a corporation, had in fact been operating under a different corporate structure for several years.

ESA has been committed to the industrial revolution for over 40 years. The goal is to create industrial automation solutions that contribute to making the production process more sustainable, efficient, safe and digitised.

ESA stands out for its customer orientation, technological excellence, support, reliability and innovation. It is through this approach that it focuses on market challenges to deliver greater value to its customers and to anticipate their needs.

ESA S.p.A. is an international company that manufactures and offers solutions, both hardware and software, for industrial automation that contribute to making the production process more sustainable, efficient, safe and digitised.

We design, manufacture and market different types of products, applicable and usable in different areas and industrial sectors, including HMI (Human Machine Interface), IPC (Industrial Personal Computer), Monitor, I/O, Drives and Motors and robotic cells.

ESA is ISO 9001:2015 certified.

We also have other product certifications that can be downloaded from our website on the Downloads/Certifications and Declarations page. Here is the link:

<https://www.esa-automation.com/en/category-downloads/>

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## 2.2 Purpose of the [Model](#)

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As mentioned, this document identifies the structured and organic system of procedures and control activities (preventive and post-factum) aimed, in turn, at reducing the risk of committing [Offences](#), through the identification of the activities that present the greatest risks and the consequent identification of the necessary safeguards.

The principles contained in this [Model](#) must contribute, on the one hand, to ensuring full awareness for the potential [perpetrator of the crime to commit an offence](#) (the commission of which is strongly condemned and in any case contrary to the interests of [ESA S.p.A.](#), even when it could only apparently benefit from it), on the other hand, thanks to constant monitoring of the activity, to allow [ESA S.p.A.](#) to promptly react to prevent and prevent the commission of the [Offence](#).

One of the primary purposes of the [Model](#) is to develop awareness in the [Corporate Bodies](#), [Employees](#), [Consultants](#), [Partners](#) and all other [stakeholders](#) that operate on behalf or in the interest of the Company in the most risky activities, to be able to incur - in case of behaviour that does not comply with the provisions of the [Code of Ethics](#) and other company rules and procedures (in addition to the law, of course) - in offences with criminally relevant consequences not only for themselves, but also for the Company.

Therefore, [ESA S.p.A.](#) intends any unlawful conduct of the [Recipients](#) to be censured and reprehensible, not tolerating conduct that is contrary to the law, the [Code of Ethics](#) and the Organisation [Model](#), punishing the offender with the penalties indicated below in section V.

The monitoring of compliance with the aforementioned rules is entrusted to [senior management](#) and internal control systems, all subject to constant supervision by the [SB](#), through the use of disciplinary or contractual penalties.

## 2.3 Fundamental elements of the [Model](#)

The [Model](#) consists of an **index**, a list of **annexes**, **definitions**, a **General Part** and a **Special Part**.

The General Part of the [Model](#) describes the regulatory framework of reference of the [Model](#), its purposes, structure and implementation process; as well as the [Recipients of the Model](#) and its essential components such as the structure and composition of the [SB](#), with indications of the functions and powers of the body, the rules governing the updating of the [Model](#), the disciplinary system for breaches of the [Model](#), the obligations of communication

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and dissemination of the [Model](#) and those relating to the training of personnel.

The Special Part, identifies the individual offences which, at the outcome of the [Risk assessment](#) activity have been associated with the activities considered potentially "sensitive" with respect to the reality of [ESA](#), and which, therefore, must be subject to control. These are, ultimately, those activities where it is theoretically likely that an [Offence](#) will be committed, with the consequent identification of safeguards aimed at mitigating the risk.

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## 2.4 Recipients of the Organisation Model

The [Model](#) is addressed - first and *foremost* - to all [ESA S.p.A.](#) personnel who are carrying out the activities identified as at risk. The provisions contained in the [Model](#) must, therefore, be complied with by the management staff, which operates in name of and on behalf of the Company, and by subordinate workers; all subjects duly trained and informed about the contents of the [Model](#), pursuant to the procedures specifically provided for therein (*infra* Section III - Paragraph 3.1.).

In order to guarantee an effective and efficient prevention of [Offences](#), this [Model](#) is also intended for external collaborators, understood both as natural persons ([consultants](#), professionals, etc.) and as a company that, through a contract, lend their collaboration to [ESA S.p.A.](#) for the performance of their activities. Compliance with the [Model](#) is ensured by means of a contractual clause requiring the contractor other than the company to abide by the principles of the [Model](#) in the performance of any activity involving interaction with the Company's personnel, premises and means, in every respect and in every context.

With respect to the [Continuing Suppliers](#) and [Partners](#) of [ESA S.p.A.](#), the Company - with a view to being contractually bound to these third parties - is expected to carry out an adequate [due diligence](#) procedure. In particular, this control activity should be aimed at verifying the background and reputation of the entity with which one intends to contract and of its main exponents (Shareholders and Board of Directors), verifying their financial situation, technical competence to render or sell the service or good covered by the contract, any inclusion in white or black lists and any relations with public authorities.

In any case, it is essential that these procedures are guided by the principles of transparency and accounting correctness and respect the management powers of the subsidiaries' management bodies, as well as their financial and equity autonomy.

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## SECTION III. DISSEMINATION OF THE MODEL AND TRAINING OF PERSONNEL

### 3.1 Actions taken by [ESA](#) for the dissemination of its [Model](#)

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The methods of communication of the [Model](#) must be such as to guarantee full publicity, in order to ensure that the [Recipients](#) are aware of the procedures that must be followed for the correct fulfilment of their duties.

According to the provisions of the Confindustria Guidelines, information must be complete, timely, accurate, accessible and continuous.

Therefore, [ESA](#) undertakes to disclose as much as possible the principles and provisions contained in its [Model](#).

On the other hand, training is carried out taking into account the necessary diversification of in-depth study according to the subjects to whom it is provided, their role, responsibility, tasks assigned and activities carried out.

To this end, a specific training plan is prepared, managed by the Board of Directors, in coordination with the [Supervisory Body](#).

The training activity concerns [Italian Legislative Decree 231/2001](#), the [Code of Ethics](#) and the [Organisation Model](#) and the various policies adopted, such as the anti-corruption policy. In adoption phase of the [Model](#), the Company has already carried out specific training. Following the changes and updates of the new [ESA S.p.A. Organisation Model](#), training will be repeated periodically.

For the subjects placed at the top of the functions considered most at risk of committing the [Offences](#), the general training referred to above is supplemented with specific training relating to the [Offences](#) at greatest risk for each function and the measures identified to mitigate them.

#### 3.1.1 [Employee Policy](#)

In compliance with the provisions of the Confindustria Guidelines, information must be complete, timely, accurate, accessible and continuous.

Therefore, the [Internal Personnel](#) of [ESA](#) are promptly informed, in compliance with the minimum formal requirements set out below, of the adoption of this [Model](#). Likewise, even the most important changes are readily made available to the Recipients of the [Model](#).

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### 3.2. The first tool for effective adoption of the [Model](#) by the company: Training

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The purpose of the training activity organised by the Company is to promote knowledge of the provisions set out in the [Decree](#), [Model](#) and [Code of Ethics](#) adopted by the Company. In particular, for [senior management](#), training will be scheduled with meetings of a duration agreed to between the Board of Directors and the SB.

On the other hand, for persons under the direction of others, training can be carried out by means of *e-learning* or by delegating this activity to the relevant senior management. In any case, the Company shall adopt the training delivery methods that are deemed most appropriate from time to time, always guaranteeing the effective understanding of the content by means of suitable evidence kept by the Human Resources & Organisation Department.

#### 3.2.1 Minimum activities envisaged for the training

The training contents concern, in general, the regulatory provisions on the administrative liability of entities (and, therefore, the consequences for the Company of the possible commission of offences by persons acting on its behalf), the essential features of the offences provided for by the [Decree](#) and, more specifically, the principles contained in the [Code of Ethics](#), in the [Model](#) and the procedures/rules of conduct that refer to it, as well as the specific preventive purposes that the [Model](#) pursues in this context.

The training modules are articulated in relation to the roles, functions and responsibilities held by the individual [Recipients](#) and take into account, in particular, the risk level of the area of activity in which they operate. The training plan takes the form, depending on the case, of classroom courses (compatible with respect for social distancing, both for general and technical-specific training) or participation in a special *e-learning* training course.

In particular, for those who operate within the "areas of activity at risk", as identified in the special part of this [Model](#) that follows, the Human Resources department plans and carries out meetings aimed at disseminating knowledge of the [Offences](#) referred to in the [Decree](#) and the specific safeguards of the areas of competence, as well as illustrating the operating procedures connected to the exercise of daily activities in the individual areas of activity.


The training contents are adequately updated in relation to the evolution of the legislation and the [Model](#), also as a consequence of any significant organisational changes of [ESA S.p.A.](#) In particular, if significant changes occur (such as, for example, the extension of the administrative liability of the entities to new crimes that, potentially, directly affect the Company), the Board of Directors proceeds to a coherent integration of the contents of this

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document, also ensuring its use by the [Recipients](#). Training activity is managed and monitored by the [Human Resources](#) Department and is adequately documented. In particular, participation in classroom training meetings is formalised through appropriate procedures to certify the attendance of the persons concerned.

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The [Supervisory Body](#) periodically checks the state of implementation of the training and, where appropriate, requests specific checks on the level of knowledge and understanding acquired by the [Recipients](#), in relation to the content of the [Decree](#), [Model](#) and [Code of Ethics](#).

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## SECTION IV. SUPERVISORY BODY.

### 4.1. Structure and composition of the Supervisory Body

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[Italian Legislative Decree. 231/2001](#), in art. 6 subsection 1, provides for the mandatory establishment of a [Supervisory Body \(SB\)](#) within the entity, with both an autonomous power of control (which allows to constantly supervise the functioning and compliance with the [Model](#)), and an autonomous power of initiative, to guarantee the updating of the [Model](#).

[Italian Legislative Decree. 231/2001](#), by virtue of the regulatory changes made by art. 1, subsection 82, of the 2005 Italian Finance Law, establishes that the [SB](#) can be both monocratic and multi-subjective.

[ESA S.p.A.](#) has opted, in full compliance with the regulatory regulations, for the assignment of a monocratic [SB](#), which is hired by a professional expert in the field of corporate compliance.

The member of the [SB](#) fully guarantees their independence, professionalism and competence in carrying out the task entrusted to them, having the same specific and proven skills in the field of corporate administration, both with regard to accounting and tax management profiles, and in the field of health and safety in the workplace.

This solution was considered the most suitable, on the basis of the characteristics of the organisational structure of [ESA S.p.A.](#), to guarantee the effectiveness of the controls to which the [SB](#) is institutionally responsible.

It was also decided that the appointment of the [SB](#), as well as the possible revocation, are the responsibility of the Board of Directors. The administrative body carries out these operations in full compliance with the law, also on the basis of the provisions of the Confindustria Guidelines and, in any case, always ensuring that the [SB](#) as a whole is characterised by the following requirements:

a) Autonomy and independence

The requirements of autonomy and independence are fundamental so that the [SB](#) is not directly involved in the operational/management activities that are the scope of its control activity. These requirements are obtained by guaranteeing the [SB](#) - a person to be considered as a unit in its own right in the organisational structure - a substantial hierarchical independence, providing that, in the performance of its functions, the [SB](#) is answerable only to the highest hierarchical level: the Board of Directors.

In order to make the requirements of this paragraph effective, it was necessary to define

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some forms of protection in favour of the single member of the [SB](#), in order to ensure it adequate protection from any forms of retaliation against the same (consider the case in which the investigations carried out by the [SB](#) reveal elements that lead to the crime – or the attempt to commit it – or a breach of this [Model](#)).

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Therefore, only the Board of Directors is aware of the evaluations on the overall professional *performance* and on any remuneration and/or organisational intervention related to the [SB](#): the same body will verify its congruence with the company's internal policy.

b) Professionalism

The SB must possess, internally, technical-professional skills appropriate to the functions it is called upon to perform; in particular, it must possess specialised legal skills in the field of criminal liability of entities pursuant to Italian Legislative Decree 231/2001, therefore, with particular reference to the crimes envisaged by [Italian Legislative Decree 231/2001](#) and the general institutes of this Decree. These characteristics, combined with independence, guarantee the objectivity of its judgement.

The sole member of the [SB](#) must possess further formal subjective requirements, such as honourableness, the absence of conflicts of interest and kinship relations with the [Corporate Bodies](#) and with the company senior management, the fact that he has never been charged in criminal proceedings concerning the cases envisaged by Italian Legislative Decree 231/2001.

Furthermore, at the time of the assignment, the [SB](#) must sign a declaration in which it certifies the absence of incompatibility factors such as, for example:

- relations of kinship or marriage or affinity up to the fourth degree with members of the administrative body, [senior management](#) of [ESA S.p.A.](#);
- conflicts of interest, including potential ones with [ESA S.p.A.](#) such as to undermine the independence required by the role;
- active participation as a member of the Board of Directors or Director in the three years prior to the appointment as a member of the [SB](#), of companies subject to bankruptcy, compulsory administrative liquidation or other insolvency procedures;
- public employment relationship with national or local [Public Administrations](#) in the three years prior to the assumption of the position of member of the [SB](#) and that the aforementioned public administrations may in some way be subjects that have inspection and control powers towards the Company;
- conviction that has become final, or application of the penalty upon request (so-called settlement), in Italy or abroad, for the crimes referred to in [Italian Legislative Decree 231/2001](#) or other similar offences or, in any case, offences committed without negligence;

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- conviction, with a final judgement, to a penalty of disqualification from public offices, or temporary disqualification from the management offices of legal persons and companies.

c) Continuity of action.

The [SB](#) must:

- work on the supervision of the Model with the necessary investigative powers;
- be an "internal" structure of the company, even if it consists entirely of an independent entity (whether internal – or employees of the institution – or external) with respect to the Board of Directors of [ESA S.p.A.](#) in order to guarantee the continuity of supervisory activity;
- ensure the implementation of the Model and communicate the need for updating;
- not carry out purely operational tasks that may affect the overall vision of the company's activities that is required of it and undermine its objectivity.

To fully achieve the purposes set out in this point, the [SB](#) must meet at least 4 (four) times a year, drawing up a programme of its activities at the beginning of the year and a final report at the end of its financial year that it will present to the Board of Directors of the company.

d) Honourability

On the subjective level, therefore, the sole member of the [SB](#) must be equipped with the requirements of professionalism and integrity. Such a person, by virtue of the activity they are called upon to perform, must be in possession of the necessary technical knowledge and the relevant experience and, therefore, be equipped with knowledge that is undoubtedly of a legal nature (corporate and criminal law above all), but also with knowledge of a fiscal-tax and technical nature. The member of the [SB](#) must, as mentioned, guarantee the honourability, maximum reliability and absence of any position of conflict (by way of example, have kinship relations with the [Corporate Bodies](#) and the company senior management or, in any case, conflicts of interest). In order to fulfil its multidisciplinary functions, the [SB](#) may also avail itself of the collaboration of particular professionals, to be found also outside the company, who may provide useful technical and specialised support for this purpose.

#### 4.1.1 Appointment and term of office of the [Supervisory Body](#)

The single member chosen must have the above characteristics and must also guarantee the ability to control and independence required by law.

Balancing the company's needs with the necessary stability and continuity of action of the aforementioned [Body](#), the single member holds office until explicitly revoked.



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The possible dismissal of the member of the [SB](#), to be ordered exclusively for reasons related to serious breaches of the mandate conferred.

The revocation of the powers of the [SB](#) and the attribution of the same powers to other subjects, may only take place for just cause, for this reason it must also be understood as a significant organisational restructuring of [ESA S.p.A.](#), by means of a specific resolution of the Board of Directors' Meeting.

The [SB](#) is appointed by the Board of Directors' Meeting of [ESA S.p.A.](#).

The supervening causes of incompatibility/ineligibility will lead to the immediate forfeiture of the single member of the [SB](#).

The [SB](#) directly provides itself with an operating mode to regulate its functioning, in compliance with the law and the provisions of the [Code of Ethics](#) and this [Model](#).

#### 4.1.2 Tasks assigned to Department Managers

Concurrently with the appointment of the [SB](#), it was decided to instruct the [Department Managers](#) to carry out, on a continuous basis, checks on compliance with the [Model](#) and its adequacy. These persons, adequately trained in this regard according to the training plan specifically pertaining to this [Model](#) validated by the [SB](#) itself pursuant to par. 3.2, have been identified in the persons having operational responsibility for each of the company's sectors of activity in which the risk of commission of the offences identified by the law has been recognised, and who have contributed to the definition of the protocols suitable for guarding against such risks. Their activity, however, does not replace that of the [SB](#) which remains responsible for the supervision of the [Organisational Model](#).

In [ESA S.p.A.](#) [Department Managers](#) have been identified as those indicated in the organisation chart at the first level.

In any case, all persons who hold powers of attorney or proxies and any other person who can externally influence the Company's decisions, regardless of the legal title under which they perform such duties, shall be considered [Department Managers](#).

The involvement and empowerment of the aforementioned [Department Managers](#), regardless of their contractual framework, aims at achieving a more concrete, and, therefore, more effective, guarantee of the actual implementation of the [Model](#), since such persons structurally constitute a fundamental link, both operational and informative, between the [SB](#) and the concrete operating units within which risk profiles have been identified.

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The activity of the [Department Managers](#) constitutes the best possibility of fulfilling the obligation to effectively implement the [Model](#), since they are the persons who can best provide effective assistance in fulfilling the supervisory obligation, given that they know, better than anyone else, the concrete operation and functioning of the risky activities in terms of health and safety in the workplace.

Each [Department Manager](#) is, therefore, required to report to the [SB](#) all useful information in order to better allow the Body to comply with and fulfil its supervisory obligations on the functioning and compliance with the [Model](#) and in order to meet the needs of adaptation of the same.

#### 4.2 Definition of the duties and powers of the [Supervisory Body](#)

The main tasks of the [SB](#) are envisaged by [Italian Legislative Decree 231/2001](#), art. 6, subsection 1, lett. b), as follows:

- supervise the functioning and compliance with the [Model](#);
- ensure that they are kept up to date by submitting them to the Management Body;
- receive, analyse and process any reports from the internal reporting channels governed by the Procedure defined for this purpose. The SB is, in fact, the Body in charge of the internal reporting Channel, set up pursuant to Italian Legislative Decree 24/2023, implementing EU Directive 2019/1937 on the protection of Whistleblowers.

In fulfilment of the first of these tasks, the [SB](#) must carry out at least the following activities:

- prepare the [Annual Plan](#) of checks on the adequacy and functioning of the [Model](#), grading the controls according to the severity of the risk that emerged as a result of the risk analysis;
- carry out checks on a continuous basis, within the [Annual Plan](#), on the activities or operations identified in the risk areas in order to assess compliance with and the functioning of the [Model](#);
- carry out targeted and sample checks on operations or specific acts, carried out within the areas of activities at risk;
- collect, process and store the information relevant to compliance with the [Model](#); in particular, regulate the information flow by the [Department Managers](#);
- obtain the setting up of a dedicated e-mail to receive from the corporate structures any requests for clarifications concerning doubtful cases or problematic scenarios, as well as requests for actions aimed at implementing the [Model](#);
- promoting appropriate initiatives aimed at the dissemination of knowledge and

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- understanding of the [Model](#);
- verify the correct design and implementation of the training plan and dissemination of the [Organisation Model](#), [Code of Ethics](#) and their subsequent amendments and additions;
  - assess reports of possible breaches and/or non-compliance with the [Model](#);
  - conduct investigations aimed at ascertaining possible breaches of the provisions of the [Model](#);
  - report established breaches to the [Corporate Human Resources & Organisation](#) Department for the opening of the disciplinary procedure;
  - verify that the breaches of the [Model](#) are effectively and adequately punished.
  - monitor the correct functioning of the "Whistleblowing" system.

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As regards the responsibility for updating the [Model](#), it is necessary to preface the adoption and any changes are the responsibility of the Administrative Body, which, in compliance with art. 6, subsection 1, letter a), has direct responsibility for the adoption and effective implementation of the [Model](#).

Individual changes or updates to the protocols or operating procedures may be approved and disseminated by the [Department Managers](#), with the consent of the Board of Directors. The [SB](#) must always be informed of such changes, if they are of a substantial nature, not related, for example, to simple organisational changes.

As for the task of the [SB](#) to ensure that the [Model](#), is kept up to date, this function is translated into the following activities:

- monitor the evolution of the reference legislation;
- indicate to the Board of Directors the need to adopt changes to the [Model](#);
- verify the effectiveness and functionality of the changes to the [Model](#) adopted by the Board of Directors.
- supervise the adequacy of the system of powers of attorney and proxies in order to guarantee the constant effectiveness of the [Model](#) and, specifically, supervise the compliance of the powers conferred by power of attorney with the provisions of arts. 16 and 30 of Italian Legislative Decree 81 of 2008.

It is important to note that - in order to guarantee the full effectiveness of its action - the [SB](#) has free access to all the company documentation that it can identify for the purposes of verifying the correct functioning of the [Model](#).

For the purposes of a full and autonomous fulfilment of its duties, the [SB](#) is assigned an adequate annual *budget*, established by resolution of the administrative body, also in the deed of appointment, and renewed in the same amount, unless otherwise provided.

The *budget* must allow the [SB](#) to be able to carry out its tasks in full autonomy, without



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limitations that may derive from the insufficiency of the financial resources in its possession.

Regarding the scope of application of the supervisory powers of the [SB](#), [Italian Legislative Decree 231/2001](#) does not change the current corporate and statutory legislation. The adoption of the [Model](#) with the appointment of the [SB](#), therefore, must not entail a significant and unjustifiable restriction of the statutory and organisational autonomy of the entities, with the consequence that, as regards the persons holding the express operational proxies, i.e. the persons in whom the Company has already decided to place its utmost trust, the only forms of control already expressly provided for by the current legislation will continue to apply, and with them the remedies for any breaches of the law for which they may be held liable.

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In any case, the [SB](#) retains both the power to interact with the parties legitimised by law to carry out control activities and the power to request the verification of the existence of the elements required by law for the purposes of bringing liability actions or revocation for just cause.

#### 4.2.1 Prerogatives and resources of the [SB](#) and the [Internal Whistleblowing Channel Management Manager](#)

Taking into account the special nature of the [SB](#) tasks and the specific professional skills required, therefore, the Company's [SB](#) will be supported by the Board of Directors in the performance of its duties.

The [SB](#) may avail itself of the cooperation of other persons belonging to corporate functions, when their specific knowledge and skills are needed for particular analyses and for the assessment of specific operational and decision-making steps of the activity.

In any case, the [SB](#) shall have the right, where the need arises to make use of professionalism not present within its own operational staff, to call on the advice of external professionals.

The [SB](#), at the beginning of its mandate, will assess whether it considers the budget made available to it by the company's administrative body to be adequate.

- the Amount must cover:

(i) a forecast of the expenses to be incurred by the [SB](#) for the exercise of its functions (it being understood that any costs relating to human or material resources made available by the company are not intended to be part of the budget);

(ii) the expenses incurred by the company for the performance of audits, development of

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training courses or for any activity aimed at strengthening the internal corporate compliance apparatus in the context of Italian Legislative Decree 231/2001.

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Should, by reason of extraordinary events or circumstances (i.e. outside the ordinary course of the [SB](#) activity) it become necessary for the [SB](#) to disburse sums in excess of the expected amount, in this case the [SB](#) member must make a reasoned request to the Administrative Body, indicating in reasonable detail: the request for the disbursement of sums in excess of the standard amount; the reasons and facts underlying this request; the clarification of the reasons why the standard amount is deemed insufficient to meet the expenses to be incurred.

Such request for further funds may not be unreasonably rejected by the Administrative Body.

The Internal Whistleblowing Channel Management Manager has its own expenditure budget to be used for its own “investigations” for “Whistleblowing” reports.

The Spending Budget may be the same as that provided for the SB when the attributions of the Internal Whistleblowing Channel Management Manager are entrusted to the same person.

#### 4.3 Reporting of the [Supervisory Body](#)

As mentioned above, in order to guarantee its full autonomy and independence in the performance of its functions, the [SB](#) reports directly to the Board of Directors.

On an annual basis, the [SB](#), by means of a written report, reports to the Board of Directors on the implementation of the [Model](#), with particular reference to the results of the supervisory activity carried out and the appropriate interventions for the implementation of the same.


The [SB](#) may, at any time, request to be heard by the Board of Directors, when it deems it appropriate to examine or intervene in matters concerning the functioning and effective implementation of the [Model](#).

To guarantee a correct and effective flow of information and in order to fully and correctly exercise its powers, the [SB](#) has the possibility to request clarifications or information directly from a Director and persons with main operational responsibilities. The [SB](#) may, in turn, be called at any time by the Board of Directors and the other corporate bodies to report on particular events or situations relating to the [Italian Legislative Decree 231/2001](#), [Code of](#)

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[Ethics](#), [Model](#) and the relevant procedures.

#### 4.4 Information flows towards the [Supervisory Body and the Internal Whistleblowing Channel Management Manager](#)

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All [Recipients of the Model](#) are required to collaborate for a full and effective implementation of the [Model](#) by immediately reporting any news of offences and any breach of the [Model](#) or the procedures established for its implementation.

ESA will approve a specific procedure for the receipt of reports also to protect the identity of the Whistleblower and the confidentiality of the information.

The reports may be received as follows:

- encrypted computer channel
- written form
- other electronic methods
- minutes

In particular, in compliance with the provisions of the new *Whistleblowing* Law on the website and on the company bulletin board, the address from which it will be possible to access the encrypted computer platform to access a report *form* will be announced.

The report will be automatically forwarded to the Internal Whistleblowing Channel Management Manager, who may correspond with the SB.

The Internal Whistleblowing Channel ensures confidentiality of the identity of the Whistleblower, without prejudice to legal obligations and the protection of the rights of the company or persons accused erroneously or in bad faith. The Internal Whistleblowing Channel Management Manager guarantees the utmost confidentiality when processing even sensitive personal data received in the context of the reporting process.

The Internal Whistleblowing Channel Management Manager will appropriately evaluate the reports received by planning the related inspection activity following the internal discipline prepared by the Internal Whistleblowing Channel Management Procedure.

Information and reports must be sent promptly to the Supervisory Board, through the internal reporting channel adopted by the Company, and must be as accurate as possible and refer to a specific event and a specific area of activity, ensuring that the persons involved are not subject to retaliation or discrimination.

Each report and information received is kept by the Internal Whistleblowing Channel Management Manager, in a special archive kept by the same for a maximum period of 5 years from the response to the Whistleblower.

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The Supervisory Board must be informed immediately, by hard copy mail or via the e-mail [odv@esa-automation.com](mailto:odv@esa-automation.com), by the Manager of the department concerned on the following occasions:

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- breaches identified that lead to the application of the penalties envisaged in Section V (*see infra* par. 5.7);
- disciplinary proceedings initiated for breaches of the Model;
- measures for the filing of such proceedings with the relevant reasons;
- application of any penalties for breaches of the Model or the procedures established for its implementation;
- any judicial litigation relating to disciplinary penalties for breaches of the Model;
- measures and/or information from bodies of the Criminal Investigations Department, or any other authority, including administrative, which see the involvement of the Company or senior persons, which indicate the progress of the investigations, also against unknown persons, for the offences referred to in Italian Legislative Decree 231/2001, without prejudice to the obligations of confidentiality and secrecy legally imposed;
- any potential risk of committing a relevant offence *ex* Italian Legislative Decree 231/2001.

The [SB](#) must also be immediately informed of:

- any substantial change made to the risk assessment document *ex* Italian Legislative Decree 81/08 and subsequent amendments and additions which occurred after the adoption of the [Model](#);
- any accident occurring that results in an injury or illness of more than 40 days;
- any event that may result in pollution and/or a breach of Italian Legislative Decree 152/2006 and subsequent amendments and additions.
- whenever the department managers deem it necessary.


In compliance with the provisions of the [Decree](#) (art. 6, subsection 2, lett. d), all Corporate Bodies are required to communicate to the [SB](#) any information useful for the performance of the control activity and the verification of compliance with the [Model](#), its operation and its correct implementation. The same information requirements are provided for [by the Department Managers](#) (*see* par. 4.1.2).

Any communication is made by confidential hard copy mail or through the e-mail dedicated

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to the [Supervisory Body](#).

#### 4.5 Whistleblowing protection

The pyramid management of information flows is itself a [sensitive process](#), capable of disrupting the fulfilment of the supervisory obligations conferred on the [SB and the Internal Whistleblowing Channel Management Manager](#).

Therefore, a specific procedure will be adopted, by means of which each employee can transmit any useful report about alleged breaches of the Organisation [Model](#), even if they do not integrate the details of an offence, as well as provide suggestions for the implementation of the [Model](#).

The system for protecting reports of breaches of the law, the [Code of Ethics](#) and the [Model](#) is considered a fundamental tool for the effective application of the crime risk prevention system.

This Model constitutes an obligation for both the Board of Directors and each employee or collaborator of the company to submit, in order to protect the integrity of the entity, detailed reports of unlawful conduct that in good faith, on the basis of a reasonable belief based on factual elements, they consider to have occurred.

Therefore, an employee who reports a breach of the Organisation [Model](#), even if not constituting an [Offence](#), must not be in any way disadvantaged by this action, regardless of whether their report was later found to be well-founded or not.

This Model expressly prohibits retaliatory or discriminatory acts, whether direct or indirect, against the Whistleblower for reasons directly or indirectly linked to the report, without prejudice, however, to the right of the parties concerned to protect themselves, should the Whistleblower be found to have criminal or civil liability in connection with the falsehood of the report.

The employee, however, is aware that no reports or accusations, known as false, will be taken into consideration nor, much less, will they be entitled to the protections offered. In fact, disciplinary proceedings will be initiated against anyone who intentionally raises false or irregular accusations.

[ESA](#) encourages all [employees](#) who wish to raise an issue relating to a breach of the [Model](#) to discuss it with their line manager before following these *Whistleblowing* procedures.

The hierarchical superior resolves the problem promptly and communicates what happened to the [SB](#), on a confidential basis, where this is relevant to the [Model](#).

The other [Recipients](#), (e.g. suppliers or external consultants), in relation to the activity carried out with ESA S.p.A., make each report directly to the [SB and](#)

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In order to allow for a correct assessment and full investigation of a report relating to suspicious behaviour, when reporting the alleged breach, Whistleblowers must provide the following information:

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- the description of the matter with all the relevant details (for example, the date and place of the incident, the type of behaviour, the parties involved, etc.);
- an indication of the reason for which the matter is considered to be of concern;
- the way in which they became aware of the fact scope of the report;
- the existence of witnesses;
- the previous communication of the fact to other parties;
- the specific department in the scope of which the suspicious behaviour occurred;
- any other information deemed relevant.

Preferably, the Whistleblower must also provide their name and the necessary information for any contacts.

Therefore, detailed reports of unlawful conduct (or breach of the Organisation and Management Model of the entity) - excluding the requirement of good faith - must be based on facts that are precise and consistent.

In any case, the reporting procedure is managed by the Internal Whistleblowing Channel Management Manager and is subject to the following rules:

a) Confidentiality

All personnel in any capacity involved in the management of a report are required to maintain the utmost confidentiality and comply with current legislation on privacy, considering all information as confidential.

Any document created in relation to a report must be kept strictly confidential.

In the course of any communication and/or meeting, attention must be paid and possible damaging statements avoided in order to protect the identity of the persons involved and ensure that the investigation does not harm them.

All investigations must be carried out in the utmost confidentiality.

Communications must be addressed only to persons who must necessarily be informed.

Every employee heard in relation to an investigation must be aware that the matter will be treated in a confidential manner and that they must avoid discussing it with third parties.

b) Procedural guarantees

Reports of alleged breaches in the scope and applicability of the procedure will be examined in depth and in a timely manner.

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The investigations must start promptly and must be carried out diligently. All persons involved in an investigation must pay attention and act impartially at all stages of the procedure. Objective facts relating to the event or situation must be collected, not opinions or speculations.

From the start of an investigation, all documents existing at the time the breach was reported must be kept.

If the report is received in anonymous written form, the Internal Whistleblowing Channel Management Manager assesses the opportunity to proceed with investigations, provided that the report contains sufficiently specific references to carry out the appropriate investigations.

In the exercise of its inspection power, the Internal Whistleblowing Channel Management Manager can freely access, without the need for prior authorisation, all the body's information sources, view documents and consult data relating to the Company.

All information, documents and reports collected in the performance of institutional tasks are archived and kept by the Internal Whistleblowing Channel Management Manager in a special *database* (computer or paper) for a period of 5 years from the date of the response to the Whistleblower.

The Internal Whistleblowing Channel Management Manager also takes care to keep the documents and information acquired confidential, also in compliance with the *privacy* legislation.

- c) [Obligation to transmit reports to the SB through the Internal Whistleblowing Channel Management Manager](#)

The obligation to inform the [SB](#) is established for [Department Managers](#) who receive a report relevant to the [Model](#).

The [Department Managers](#) must report to the [SB](#), by means of the periodic report, any anomalies in the activities carried out (e.g. on the outcome of the checks carried out, changes suggested as a result of variations in the activity or operating procedures, giving evidence of any new activities or methods likely to lead to the commission of the offences envisaged by [Italian Legislative Decree 231/2001](#));

The [Department Managers](#) must contact the [SB](#) promptly in the event of serious anomalies in the functioning of the [Model](#) or breaches of its prescriptions, whether they have become aware of them directly or through information also received from others.

The Department Managers must always handle the information received with the utmost confidentiality.



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#### 4.5.1 Anonymous Reports

Any matter relating to alleged breaches of the provisions of [Italian Legislative Decree 231/2001](#), from the other sources of law, from the [Code of Ethics](#) and from the [Model](#) can be communicated to the Internal Whistleblowing Channel Management Manager also anonymously through the electronic encrypted procedure.

[ESA S.P.A.](#) suggests that non-anonymous reporting should always be preferred.

[Whistleblowers](#) are, however, invited to provide sufficient information relating to what has been reported to allow for an adequate investigation.

In absence of the minimum elements of the report required by the previous paragraph, the anonymous report will be archived by the Internal Whistleblowing Channel Management Manager.

#### 4.6 Regulations of the [Supervisory Body and the Internal Whistleblowing Channel Management Manager](#)

The [SB](#) and the Internal Whistleblowing Channel Management Manager have specific regulations governing their functioning.

In particular, the document regulates the activity and functioning of the [SB](#), including all activities relating to the methods for exercising its powers (e.g. planning, execution, reporting and unscheduled checks, scheduling and execution of meetings).

The same regulation governs the validity of the resolutions, methods for managing the financial resources available and procedures necessary for amendments to the regulation.

### SECTION V. DISCIPLINARY SYSTEM

#### 5.1 Function of the disciplinary system

Pursuant to the provisions of art. 6, subsection 2 lett. e) and art. 7, subsection 4, lett. b) of the [Decree](#), the definition of an adequate disciplinary system that contrasts and is suitable for punishing any breach of the [Model](#) and company procedures referable to it, by persons in a senior position and/or [persons subject to the direction and supervision of others](#), constitutes an indispensable element of the [Model](#) and an essential condition to guarantee its effectiveness.



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In general terms, the provision of penalties, duly commensurate with the breach committed and equipped with "deterrence mechanisms", applicable in the event of a breach of the [Model](#) and company procedures, has the purpose of contributing, on the one hand, to the effectiveness and efficiency of the [Model](#) itself, and, on the other hand, to the effectiveness of the control activity carried out by the [Supervisory Body](#).

The Company has, therefore, defined that the breach of the rules of the [Code of Ethics, Model](#) and procedures referable to the same entails, at the expense of the [Recipients](#), the application of penalties.

These breaches, in fact, damage the relationship of trust - based on transparency, fairness, integrity and loyalty - established with [ESA S.P.A.](#) and may result in the initiation of disciplinary proceedings against the parties involved with the possible consequent imposition of penalties. This is irrespective of the initiation of any criminal or administrative proceedings - in cases where the conduct does or does not constitute an offence - and of the outcome of the ensuing judgement, since the [Code of Ethics, Model](#) and company procedures referable to it constitute precise rules of conduct binding on the [Recipients](#).

In any case, given the autonomy of the breach of the [Code of Ethics, Model](#) and internal procedures with respect to breaches of the law that involve the commission of an offence or administrative offence relevant for the purposes of [Italian Legislative Decree 231/01](#), the company's assessment of the conduct of the [Recipients](#) may not coincide with the courts' assessment in criminal proceedings.

## 5.2 Penalty system for [employees](#)

Conduct by [employees](#) (meaning all persons bound by a subordinate employment relationship with the Company) in breach of the individual rules of conduct established by the [Model](#) constitutes a breach of the primary obligations of the employment relationship and, consequently, a disciplinary offence.

The penalties that can be imposed fall within those envisaged by the current legislation, the collective bargaining agreement applied and the company disciplinary code in compliance with current legislation, the procedures envisaged by Italian Law 300 of 30 May 1970 (Workers' Statute), art. 2105 of the Italian Civil Code and the relevant provisions contained in the current National Collective Bargaining Agreement for the Metalworking and Plant Installation Industry - Federmeccanica.

### **Art. 8. - Disciplinary measures.**

Failure by the worker to comply with the provisions contained herein may give rise, depending on the seriousness of the breach, to the application of the following measures:

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- a) verbal reprimand;
- b) a written warning;
- c) fine not exceeding three hours' hourly pay calculated on the minimum wage scale;
- d) suspension from work and pay up to a maximum of three days;
- e) dismissal for shortcomings pursuant to article 10.

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See the Penalty System for employees annexed hereto from the National Collective Bargaining Agreement of 5 February 2021

The Personnel Department communicates the imposition of penalties to the SB which, together with the latter, will monitor the application of disciplinary penalties.

For employees, the following table shows the correlation between the breach ascertained and the consequent penalty:

For a) b) c) d) breaches see paragraph 5.7)

Employees	Penalties
Breach of the Model of type a) in the event of a first breach	Verbal reprimand
Breach of the Model of type a) in the event of a subsequent breach	Written reprimand
Breach of the Model of type b)	Fine
Breach of the Model of type c)	Suspension
Breach of the Model of type d)	Dismissal

The breaches of the Model indicated in the aforementioned Correlation Table are better specified in the following paragraph 5.7.

### 5.3 Penalty system for managers

The management relationship is characterised by its essentially fiduciary nature. The conduct of the manager is reflected not only within the company but also externally, e.g. in terms of their image in the market.

That said, compliance by ESA managers with the provisions of this Model and the obligation for them to enforce the provisions of the same Model is an essential element of the managerial working relationship, constituting an incentive and an example for all those

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who report to them hierarchically.

Any infractions will be ascertained and the consequent disciplinary proceedings initiated by the [Human Resources & Organisation](#) department, in compliance with the provisions of the contract stipulated with the manager.

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In the event of breach, by the managers, of the provisions of the [Model](#) or the adoption, in the performance of activities in the areas at risk, of a conduct that does not comply with the provisions of the [Model](#) or in the event that the manager allows [employees](#) subordinate to them to adopt conduct that does not comply with the [Model](#) and/or in breach thereof, the most appropriate penalty will be applied and in the most serious cases the termination of the existing contract.

Compliance with the provisions of this [Model](#) constitutes the fundamental fulfilment of the management contract, therefore, any breach of the [Model](#) by an [ESA](#) Manager will be considered, for all purposes, as a serious breach.

#### 5.4 Penalty system for the Board of Directors

In the event of a breach of this [Model](#) by the Board of Directors, the [SB](#) informs the shareholders, who will take the appropriate measures, including any financial penalties.

#### 5.5 Penalty system envisaged for [Consultants](#), collaborators and [partners](#)

In the general conditions for the supply of goods and services attached to the Purchase Orders to third parties and/or in the contracts and agreements executed with companies, [consultants](#), external collaborators, [partners](#), *etc.*, specific clauses are included pursuant to which any conduct of the same, or of persons acting on their behalf, is in conflict with the provisions of the [Model](#) and the [Code of Ethics](#) and such as to entail the risk of committing an offence punished by [Italian Legislative Decree 231/2001](#), will allow the Company to terminate the contract or, alternatively, to request the fulfilment of the contract with compensation for damages.

#### 5.6 Penalty system pursuant to the Whistleblowing legislation

The SB and the Internal Whistleblowing Channel Management Manager are required to comply with the provisions of the legislation and the Organisation Model in relation to the *Whistleblowing* system, as envisaged in the previous paragraphs and, therefore. the Model

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envisages, also in the relationship with the SB member and with the Internal Whistleblowing Channel Management Manager, for specific penalties in the event of a breach of the measures set out to protect the Whistleblower.

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Anyone who breaches the provisions of the procedure for handling reports and is, therefore, liable for committing retaliatory actions against the author of a report through internal channels, is subject to the application of a disciplinary penalty among those envisaged in this Section of the Model.

Likewise, any person who, having been entrusted with the obligation or appointed for this purpose, fails to comply with the obligations to implement the internal reporting channel, shall be penalised in compliance with art. 4 of Italian Legislative Decree 24/2023.

Any Whistleblower who reports untrue facts or circumstances in a conscious manner, as a result of the investigations carried out or carries out the offence of defamation or slander established in court, will also be punished.

### 5.7 Type of breaches of the [Model](#) and relevant penalties

The conduct punishable as a result of the breach of this [Model](#), by way of example but not limited to, as listed in paragraph 5.2, is better specified as follows:

A. Breaches of the [Model](#) in non-critical areas under the profile of the commission of [Offences](#); for example: failure to comply with the system of related proxies in non-critical areas, failure to record any non-critical transaction in the management system, *etc.*

B. Breaches of the [Model](#) in critical areas: for example, disregarding the procedures envisaged by the Code of Ethics regarding the health and safety of workers, breach of the measures and procedures envisaged by the Company to protect the confidentiality of the identity of the Whistleblower in the management of the report.

C. Breaches of the [Model](#) in critical areas by disregarding specific determinations of the procedures even if the breach itself cannot be considered an offence: breach of a procedure of the management systems adopted, of a formalised provision regarding the health and safety of workers or environmental protection.


D. Breaches of the [Model](#) evidently intentional aimed at the commission of one of the [Offences](#) envisaged by the [Model](#).

The penalties and any request for compensation of damages will be proportionate to the degree of liability and autonomy of the [Recipient](#), the existence of any previous charges

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against the same, the intentionality of their conduct as well as the severity of the same, meaning the level of risk to which the company can reasonably consider itself exposed, pursuant to [Italian Legislative Decree 231/2001](#), as a result of the conduct complained of.

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Lastly, the disciplinary system is in any case subject to constant verification and evaluation by the [Human Resources & Organisation](#) Department, also on any report from the [SB](#).

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