

**AGT S.p.A.**

**MODEL OF ORGANIZATION, MANAGEMENT  
AND CONTROL as set forth in Legislative  
Decree 231/01**



**GENERAL SECTION**

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# ORGANIZATIONAL MODEL

## AS SET FORTH IN LEG. DECREE 231/2001

Adopted upon decision by the Board of Directors dated 14 December 2020

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## **General Section**

### ***The Company***

The object of **AGT S.p.A.** (hereinafter also referred to as "the Company") is the consultancy and preparation of national and international projects, whose focus of interest is Agriculture, Rural Development and Environment, extending to technical assistance, training, monitoring, assessment.

It has started its activity in 1969, by operating all over the world, in assignments appointed by the domestic and international Public Administrations, offering its services towards Institutions and Supervisory Bodies, as operational subject issuing planning, design, training, assessment, monitoring and sustainable growth, providing the Local Institutions with technical, methodological, notional and design support.

### **1. INTRODUCTION**

**AGT S.p.A.** has adopted the **Organizational Model, valid for the purpose of Leg. Decree 231/2001**, ( which includes the Code of Ethics, Disciplinary System and the Statute of the Surveillance Body), being aware that a preventive system is the best implementation of the principles of legality and social solidarity, to which the Company inspires by and which have always characterized its action during the several years of activity.

In the following paragraphs the principles and fundamental defenses of the internal control system, both in form of organizational measures and complex of rules of conduct, to which all staff members of **AGT S.p.A.** must comply in performing their tasks.

### **2. LEGISLATIVE DECREE 231/01 AND THE RELEVANT SET OF RULES**

#### **Principles**

- Leg. Decree 231/2001, and subsequent amendments (hereinafter the Decree), dealing with the "discipline of the administrative responsibility of legal persons, companies and associations, also without legal status", incorporates provisions, also EC ones, aimed at soliciting a growing accountability of legal persons, in order to thwart, with grater effectiveness, economic crime.

#### **The nature of responsibility**

The Decree provides for a type of responsibility which the legislator names "administrative", although it shows an evident analogy with criminal liability.

As a matter of fact, what makes this new type of liability close to the criminal one is, besides the circumstance that its ascertainment occurs within the scope of the criminal

trial, that it is independent from the liability of natural person who has perpetrated the crime:

according to art. 8 in fact, the institution may be held responsible, even if the crime cannot be attributable to the natural person committing the crime or if the perpetrator has not been identified.

The assumptions established for an institution to incur in such liability - with the consequence that it may be chargeable with pecuniary sanctions or ban, set forth by the same Decree - are:

- a) that a subject who holds a top position within the structure where he operates, or a subordinate, has committed one of the offenses covered by the Decree;
- b) that the offense has been committed in the interest or advantage of the institution<sup>1</sup>;
- c) that the offense committed by natural persons (subjects in a top position or subordinates) derives from an "organizational fault"<sup>2</sup>.

This implies that a responsibility of the Institution **cannot be foreshadowed**, where the natural person who has committed the crime has acted **in his own exclusive interest or that of third parties**, or in the event that no "organizational fault" can be attributed to the institution.

The Decree connects administrative liabilities only to the conducts committed in the corporate interest.

For the corporate crimes (included in art. 25 ter<sup>3</sup>) in fact, the legislator introduces a limitation to the liability of the legal person which subsists then in the only case of a subject who has acted to pursue the corporate interest; with reference to the cases of crime referred to in articles 24, 25 and 25 bis, instead, the institution is punishable also assuming that the actual crime perpetrator, although not acting in the interest of the institution, brings an advantage for the latter.

Article 9 of Law 18/04/2005 n. 62 which rewrites art. 187 quinquies of Leg. Decree 24/02/1998 n.58, to which art. 25 sexies refers, confirms that the institution is not responsible if it proves that the subjects at the apex have acted exclusively in their own interest or that of a third party.

Law 16/03/2006 n. 146, at art.10, provides for the administrative responsibility of Institutions in the event of trans-national crimes concerning mafia crimes, smuggling, drug trafficking, trafficking in migrants and obstruction of justice<sup>4</sup>.

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<sup>1</sup> About the difference between "interest" and "advantage", the Ministerial Report commenting the Decree attributes to the former term a subjective validity, referred - that is - to the will of the actual author of the crime, whereas to the latter an objective validity, therefore referred to the outcome of his conduct. The legislator has intended for the institution to be exposed to punishment in case the author of the crime, although not aiming directly to achieve an interest of the Institution itself, has obtained anyhow an advantage for it

<sup>2</sup> By "fault of organization" the legislator intends the subjective state attributable to the institution consisting in not having established an efficient and effective crime-prevention system.

<sup>3</sup> Art. 25 ter was modified by Law 262/2005 concerning art. 2629 bis of the civil code, dealing with the crime of "omitted reporting of the conflict of interests".

<sup>4</sup> Art. 3 of Law 16/03/2006 n. 146 defines a trans-national crime as "the crime punished by imprisonment not inferior than four years in its maximum, whenever an organized crime group is involved, as well as:

## Subjects at the apex and subordinates

Art. 5 of the Decree, confirmed by art. 9 of Law 18/04/2005 n. 62 which rewrites art. 187 quinquies of Leg. Decree 24/02/1998 n. 58, states that the institution is responsible for the crimes committed in its interest and for its advantage:

1. by persons who **cover functions of representation, administration or management** of the institution or of one of its organizational units endowed with financial and functional independence, as well as by persons who practice, also de facto, the management and control of the same (so-called subjects **at the apex**");
2. by persons **subject to the direction or surveillance** of one of the subjects at the preceding point.

## The crimes

The Underlying Offences provided for by the Decree may be divided into the following categories:

1. Crimes against Public Administration (articles 24 and 25 of Decree);
2. Computer crimes and illegal data processing (art. 24 bis of the Decree);
3. Crimes of organized crime (art. 24 ter of the Decree);
4. Counterfeiting currency, public credit cards, stamp values and recognition tools or signs (art. 25 bis of the Decree);
5. Crimes against industry and commerce (art. 25 bis 1 of the Decree);
6. Corporate crimes (art. 25 ter of the Decree);
7. Crimes of corruption between private individuals (art. 25 ter S bis of the Decree);
8. Crimes with purposes of terrorism and eversion of the democratic order (art. 25 quater of the Decree);
9. Crimes against the individual (art. 25 quater 1 and art. 25 quinquies of the Decree);
10. Market abuse offences (art. 25 sexies of the Decree);
11. Culpable offences concerning occupational health and safety (art. 25 septies of the Decree);
12. Crime of receiving stolen property, recycling, use of money, goods or other utility of illicit origin and self-laundering (art. 25 octies of the Decree);

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- 1) it was committed in more than one State;
  - 2) or else it was committed in a State, but a substantial part of its preparation, planning, direction or control occurs in another State;
  - 3) or else it was committed in a State but an organized criminal group, involved in criminal activities in more than one state is involved in it;
  - 4) or else, is committed in one state but its substantial effects are suffered in another state.

<sup>5</sup> These dispositions, namely art. 10, paragraphs 5 and 6, were cancelled by Leg. Decree 231/07.

13. Crimes of copyright infringement (art. 25 novies of the Decree);
14. Crimes regarding the induction not to release statements or to provide false statements to the Judiciary Authority (art. 25 decies of the Decree);
15. Trans-national crimes (articles 3 and 10 Law 16 March 2006, n. 146);
16. Environmental crimes (art. 25 undecies of the Decree);
17. Crimes deriving from the engagement of third country individuals with an irregular residency permit (art. 25 duodecies of the Decree).
18. Crimes of racism or xenophobia (art. 25 terdecies of the Decree).
19. Crimes concerning sporting competitions, illegal gaming, betting and gambling carried out using forbidden devices (art. 25 quatordecies of the Decree).
20. Tax-related crimes (art. 25 quinquiesdecies of the Decree).
21. **Contraband (art.25 sexiesdecies of the Decree).**

### **The assumptions of exemption from liability**

Art. 6 of the Decree provides for the institution not to answer charges for crimes committed by the Subjects at the Apex if it proves:

- that it has adopted and effectively implemented - before the crime was committed - an organizational model suitable to prevent the crimes of the occurred type;
- to have entrusted a body within the institution, possessing initiative and control powers, with the task of watching upon the operation and the observance of the models and to attend to their updating;
- that the crime has been committed by fraudulently circumventing the organizational and managerial models;
- that there has been no omission of control or insufficient surveillance by the appointed control body

The crimes committed by subordinates may be ascribed to the institution only if the commission of the crime has been made possible by the inobservance of the duties to manage or watch. Such duties are assumed as fulfilled if the institution, before the commission of the crime, has adopted and effectively implemented an organizational model suitable to prevent the crimes of the occurred type.

Notably, the Model must respond to the following requirements:

- identify the activities in which the Crimes provided by the Decree may be committed;
- arrange specific protocols aimed at planning the making and implementation of the decisions taken by the institution about the Crimes to be prevented;
- identify the method to manage financial resources suitable to impede the commission of such Crimes;

- arrange duties of education towards the body appointed to watch over the operation and observance of the Model;
- introduce a Disciplinary System apt to sanction the omitted observance of the measures indicated by the Model.

### **3. RECIPIENTS OF THE ORGANIZATIONAL MODEL**

The recipients of the rules and prescriptions included in the Organizational Model are all operators from **AGT S.p.A.**: the workers, supervisors, directors and members of the social bodies, included their relations with external co workers, self employed professionals, consultants, suppliers.

### **4. THE ORGANIZATIONAL MODEL**

#### **Principles and elements inspiring the Organizational Model**

The Model consists of the set of internal rules that the Company has equipped itself with, reflecting the specific activities it performs and the risks associated to them.

The Model identifies the activities in which the underlying offences may be committed and defines the necessary principles of conduct to avoid them being committed.

The Organizational Model considers as its own fundamental principles:

- the **transparency** of the conduct which may be referred to the sensitive areas, identified below, both inside **AGT S.p.A.** and in the relationship with external counterparts;
- the **correctness** of all the staff reporting to **AGT S.p.A.** guaranteed by the observance of the provisions of law, of regulations and of the internal organizational procedures;
- the **traceability** of the operations related to the sensitive areas, aimed at guaranteeing the verifiability of the coherence and congruity of the same, also through an appropriate document support.

The operational principles which inspire the Organizational Model are:

- the requisites recommended by the Decree, and namely:
  - ✓ the assignment to a Surveillance Body on the task to promote the effective and correct implementation of the Model;
  - ✓ the availability to the Surveillance Body of suitable resources to support it in the assigned tasks;
  - ✓ the activity to verify the operation of the Model with a consequent periodical updating;



- ✓ the activity to promote awareness and diffusion, at all corporate levels, of the rules of conduct and the established procedures;
- the current set of rules;
- the previous jurisprudence related to the specific theme of the administrative liability of companies and in general of the type of crimes to which the Organizational Model refers;
- the guidelines issued by the trade associations.

All the organizational procedures as well as the Protocols referred to in the Special Section are an integral part of the Model. The Model may be consulted by dependents on the corporate Intranet and is subject to periodical updates.

## **The guidelines issued by Confindustria**

The Company was inspired by the indications contained in the Guidelines issued by Confindustria in creating the Model of Organization, Management and Control.

Art. 6, par. 3 of Leg. Decree n. 231/01 states , in fact, that "the models of organization and management may be adopted, guaranteeing the requirements specified in paragraph 2, on the base of codes of conduct written by the representative associations of the institutions, notified to the Ministry of Justice which, in concert with the competent Ministries, may express, within thirty days, remarks concerning the suitability of the models to prevent crimes".

Confindustria has prepared and advised the Ministry of the " Guidelines for creating models of organization, management and control as per Leg. Decree 231/2001" (first published on 7 March 2002).

The dispositions have been updated to the recently introduced subject matters in their latest version approved by the Ministry of Justice on 21 July 2014.

## **Decision powers and operational independence**

The Board of Directors ("BoD") attributes the powers of deliberation and the approval powers for the corporate performance.

The delegation system, decided by the Board of Directors ad subject to periodical revisions, save for specific exceptions due to operational requirements, provides for the formalization of the proxies reflecting the powers being allotted, and also for the traceability of the decision-making process. This system is, therefore, a fundamental element to control operation.

## **Structure**

The present Organizational Model consists of a "**General Section**" and of "**Special Sections**" written by taking into account the type of crime whose commission is abstractly conceivable at the company, due to the activities performed in it.

The **Code of Ethics** is also part of the Organizational Model and contains the principles which **AGT S.p.A.** recognizes as its own and which it intends to divulge to all the interested third parties.

The original text of Leg. Decree 231/2001 simply identified, as crimes susceptible to cause the application of sanctions to the Institution also, some crimes (broadly) against the Public Administration. Subsequent legislative interventions have generated an expansion of the range of crimes for which the administrative liability of the Institution can be configured; notably, in the summer of 2007, the crimes of "Culpable murder and culpable serious or most serious bodily harm, committed with breach of the injury-preventing rules and dealing with hygiene and health at work" were also added (art. 25 septies of Leg. Decree 231/2001). In August 2011 environmental crimes were added too.

The Board of Directors of **AGT S.p.A.** has decided to implement the Organizational Model by adding new areas relevant to the crimes provided by Leg. Decree 231/2001, by inserting further "Special Sections", whose commission is abstractly conceivable at the company, due to the activities it performs. To that end, consideration has also been taken of the recent legislative modifications provided by Leg. Decree dated 16 July 2012 n. 109, published on the Official Journal n. 172 dated 25 July 2012 which has added art. 25 duodecies dealing with the engagement of third country individuals with an irregular residency permit, as well as Law 6 of November 6, 2012 n. 190 published on the Official Journal n. 265 of November 13, 2012 which carries dispositions for preventing and repressing corruption and illegality in the Public Administration which, moreover, has also added to the underlying offences the crime of corruption between individuals provided by art. 2635 of the civil code.

- Further legislative interventions of the recent years have included environmental crimes (L. 68/2015), the modification of false or misleading balances, accountings etc. (L. 69/2015), corruption between individuals (Leg. Decree 38/2017), the introduction of the gangmaster system crime (L. 199/2016) and the crimes of racism and xenophobia (L. 167/2017), as well as the modifications brought by L. 171/2017 to the traffic of irregular foreigners and the illicit exploitation of the condition of irregularity (art. 25 duodecies of the Decree), and offences against public administration (Law no. 3/2019).

In 2019, Law no. 39 of 3 May 2019 came into force, concerning "*Ratification and execution of the Convention of the European Council on the manipulation of sporting competitions, done by Majority on 18 September 2014*" which, from the viewpoint of the responsibility of entities, introduced art. 25 quaterdecies of Legislative Decree no. 231/2001 entitled "*Fraud in sporting competitions, illegal gaming, betting and gambling carried out using forbidden devices*".

Law no. 43 of 21 May 2019, containing the "*Amendment to article 416-ter of the Penal Code concerning political-mafia favours*", which came into force on 11 June 2019, has reformed art. 416-ter of the Penal Code by fully replacing the previous text on the crime of electoral favours, which has involved significant changes to both the structure of the crime and the sanctioning measures.

Another regulatory change is that implemented by Decree Law no. 53 of 14 June 2019, converted into Law no. 77 of 8 August 2019, containing "*Urgent dispositions concerning public order and safety*", through which modifications have been made to the structure of the crime of which in art. 1 sexies of Decree Law no. 28/2003, so-called "scalping", and has disposed its extension to the entities within the scope of application of Law no. 231/2001 (by reviewing art. 1, paragraph 2 of the same law).

With the Decree Law no. 124 of 26 October 2019, containing “*Urgent dispositions on tax matters and for non-deferrable requirements*” (so-called Tax Law), which introduced significant increases in the sanctions for tax-related crimes, against both individual persons and juridical entities. As regards the responsibility of the entities, the aforementioned Decree introduced art. 25 quinquiesdecies of Legislative Decree no. 231/2001 entitled “*Tax-related crimes*”.

Lastly, the legislative decree 14 July 2020, n. 75, containing “*Implementation of Directive (EU) 2017/1371, relating to the fight against fraud affecting the financial interests of the Union by means of criminal law*” (the so-called “PIF Directive”), entailed, in relation to the d.legs. n. 231/2001, amendments to arts. 24,25 and 25 quinquiesdecies and the introduction of article 25 sexiesdecies.

The following are an integral part of the Model:

- The **Statute of the Surveillance Body**, which defines the tasks and powers of the body,
- The **Disciplinary System**, which, by conforming to the Model's dispositions, states the criteria and the operation of the sanctions system.
- The **Covid Emergency Addendum – 19** containing the mapping of the risks attributable to the Covid-19 emergency and the initiatives to be taken.

## **General Section**

### **Identification and mapping of risks**

According to art. 6, paragraph 2 lett. (a) of Leg. Decree 231/2001, the mapping of risks consists of the total analysis of the activity and the identification of the operational or decisional phases implying the possibility to commit illicit acts.

The mapping of risks is subject to a continued activity of control and revision, also due to structural changes or changes of activity which **AGT S.p.A.** could be find itself to address.

With regard to the themes of the other crimes provided by Leg. Decree 231/2001 the analysis of the corporate activities has brought to the identification of “sensitive areas” for which the fulfillments related to the following activities have been specially highlighted:

- Participation to public tendering procedures launched by National or International public Administrations for consultancy services of Agricultural projects of rural and environmental development;

- Management of development projects in favour of Public national or international institutions;
- Preparation and release of corporate documents (such as balance sheets);
- Tax statements and accounting;
- Management of the relations with National or International public institutions;
- Transactions on the corporate capital;
- Corporate business;
- Staff selection and administration;
- Relations with the Public Administration;
- Management of the purchase of assets or services;
- Management of reimbursements of travelling costs;
- Operation of IT systems;
- Management of cash transactions;
- Management of the licenses related to programs, applications and software in use.

## **Structure of the management and control system**

According to art.6, par.2, lett.(b) of Leg. Decree 231/2001, once the risk mapping is completed it is necessary to provide specific protocols aimed at planning the making and implementation of the decisions taken by the Institution in the areas of activities at risk. The single Special Sections determine the guidelines for measures and procedures (such as , for example, the separation between functions, the participation of several subjects to the same decisional activity at risk, specific duties of authorization and documentation of the most sensitive steps) capable to prevent and anyhow strongly reduce the risk of crime commission

The business arrangements finalized to the implementation, control, updating and adjustment of the Organizational Model are issued by the competent corporate figures, consistent with the corporate organization chart and the current organization of the responsibilities and of the operational and control tasks. With regard to the further added sections, protocols and procedures are set, internal regulations and operational dispositions for the accomplishment of the specific activities subject to the risks detected according to Leg. Decree 231/2001.

In compliance with the provisions of Leg. Decree 231/2001 watching is entrusted to a specific Body, appointed by the Board of Directors with independent operation and competence.

## **Designation of the Surveillance Body**

The Board of Directors appoints and revokes the Surveillance Body, identifying its members among competent subjects endowed with operational and decisional independence.

The Surveillance Body provides to:

- constantly control the observance of the prescriptions of the Organizational Model as well as the specific dispositions, the measures and procedures prepared to put into effect the present Organizational Model;
- perform the constant and continued assessment of the adequacy of the risk mapping and of the procedures;
- periodically and whenever it deems it necessary to report to the Board of Directors about the progress of the enforcement and effectiveness of the Organizational Model and of the surveillance activities;
- propose to the Board of Directors the possible necessary modifications.

## **Code of Ethics**

The Code of Ethics includes the principles and the policy concerning the conduct to observe by all the recipients of the Organizational Model within the scope of the corporate activities.

## **5. ADOPTION OF THE ORGANIZATIONAL MODEL**

The adoption of the Organizational Model by **AGT S.p.A.** was initiated with a resolution by the Board of Directors and by the same resolution its updates were also regulated, limited to those which involve operation and responsibility of the Board of Directors, the CEO and the Surveillance Body.

### **a) Production and updating of the Organizational Model**

**AGT S.p.A.** updates the Organizational Model, based on every requirement occurring over time. The Organizational Model has been approved with a resolution of the Board of Directors of **AGT S.p.A.**

### **b) Implementation of the Organizational Model**

The implementation of the Organizational Model is started by the CEO and continued, with reference to the different parts of the Special Section, by the persons in charge of the corporate activities such as those identified in the organization chart and based upon the specific organizational and managerial allotments.

### **c) Control and verification of the enforcement and effectiveness of the Organizational Model**

The Surveillance Body of **AGT S.p.A.** carries out its surveillance activity by applying the Organizational Model.

## **6. RISK MAPPING**

### **6.1 RISKS REFERRED TO ARTICLES 24 and 25**

The activities carried out by **AGT S.p.A.** show an area of risk for the **relations with Governments, Institutions and national or international Organizations**, both for the participation to tendering procedures launched by the latter bodies, and for the management and arrangement of the development projects in the involved areas (rural and agricultural development, fishing and aquaculture, safeguard of the environment, provision of medical and testing laboratories, use of international funds and project management).

### **6.2 RISKS REFERRED TO ART. 25 TER**

The activities performed by **AGT S.p.A.** exposed to the risk of commission of corporate crimes are:

- ✓ preparation and publishing of corporate documents (such as balance sheets);
- ✓ preparation of business correspondence;
- ✓ management of the purchase of goods and services.

Reference is made to the appropriate section of the Organizational Model for an analytical dealing of these analytical hypotheses and the operational and control measures provided.

### **6.3 RISKS RELATED TO ART. 25 SEPTIES**

The activities carried out by **AGT S.p.A.** which show a risk connected to crimes of culpable murder or serious and most serious culpable bodily harm, committed in breach of the injury-preventing rules and concerning occupational health and safety, are:

- ✓ risk assessment;
- ✓ identification of the prevention and protection measures;
- ✓ implementation of the prevention and protection measures.
- ✓ presence of personnel from **AGT S.p.A.** in foreign missions regarding ongoing projects.

Reference is made to the appropriate section of the Organizational Model for an analytical dealing of these analytical hypotheses and the operational and control measures provided.

### **6.4 RISKS RELATED TO ART. 24 BIS**

The activities conducted by **AGT S.p.A.** which show a risk of commission of computer crimes and illicit data processing are:

- ✓ the use of IT systems.

Reference is made to the appropriate section of the Organizational Model for an analytical dealing of these analytical hypotheses and the operational and control measures provided.

### **6.5 RISKS CONCERNING ART. 25 OCTIES**

The business activities of **AGT S.p.A.** which involve a risk of the crimes of receiving stolen goods, laundering, use of cash, assets or utilities of illegal origin and self-laundering are:

- ✓ management of the procurement of goods and services;  
tax statements and tax accounting (with regard to art. 648 ter, paragraph 1 of the Penal Code).

See the appropriate section of the Organization Model for an analytical description of these circumstances and the operating and control measures envisaged.

### **6.6 RISKS RELATED TO ART. 25 NOVIES**

The activities conducted by **AGT S.p.A.** showing a risk of commission of crimes related to copyright infringement are:

- ✓ management of the licenses related to programs, applications and software in use;
- ✓ management of the IT systems and of the access to Internet by dependents.

Reference is made to the appropriate section of the Organizational Model for an analytical dealing of these analytical hypotheses and the operational and control measures provided.

### **6.7 RISKS RELATED TO ART. 25 DECIES**

The Activities performed by **AGT S.p.A.** showing a risk of commission of crimes of induction not to release statements or to provide false statements to the Judiciary Authority are:

- ✓ management of legal disputes.

Reference is made to the appropriate section of the Organizational Model for an analytical dealing of these analytical hypotheses and the operational and control measures provided.

### **6. 8 RISKS RELATED TO ART. 25 UNDECIES**

The Activities performed by **AGT S.p.A.** showing a risk of commission of environmental offenses, such as listed in art. 25 – Undecies of the Decree:

- ✓ Compliance with national and international environmental regulations in the places where **AGT S.p.A.** participates in technical assistance projects or for the supply of commodities.

Reference is made to the appropriate section of the Organizational Model for an analytical dealing of these analytical hypotheses and the operational and control measures provided



## **6.9 RISKS RELATED TO ART. 25 QUINQUESDECIES**

The Activities performed by **AGT S.p.A.** showing a risk of commission of tax crimes such as listed in art. 25 – Quinquiesdecies of the Decree:

- ✓ management of the procurement of goods and services;
- ✓ tax statements and tax accounting (with regard to art. 648 ter, paragraph 1 of the Penal Code).

Reference is made to the appropriate section of the Organizational Model for an analytical dealing of these analytical hypotheses and the operational and control measures provided.

## **6.10 RISKS RELATED TO ART. 25 SEXIESDECIES**

The Activities performed by **AGT S.p.A.** showing a risk of commission of the crime of smuggling as listed in art. 25 – Sexiesdecies of the Decree:

- ✓ management of the procurement of goods and services;
- ✓ tax statements and tax accounting (with regard to art. 648 ter, paragraph 1 of the Penal Code).

Reference is made to the appropriate section of the Organizational Model for an analytical dealing of these analytical hypotheses and the operational and control measures provided.

## **7. THE SURVEILLANCE BODY**

With reference to the general aspects included in chapter 3 (III, The Surveillance Body of **AGT S.p.A.** observes the following requisites referred to identification, structure, requisites of competence and independence, duration of the assignment, duties, powers, responsibilities, resources, decisions, notification to the top management.

### **Identification and structure of the Surveillance Body**

The Surveillance Body of **AGT S.p.A.** is a body consisting of a number of members ranging between one and five, to be selected among subjects possessing proven experience and professionalism. This group, provided there is more than one person, shall choose the Chairman among the attending persons and adopt its own set of rules. Some dependents ("Internal Members") may also be among the members of the Surveillance Body, save for the CEO and/or other subjects endowed with operational proxies.

### **Duration of the appointment and powers of revocation**

The Surveillance Body is appointed by the Board of Directors of **AGT S.p.A.** and remains in charge for the duration set by the latter; its members may be appointed again. The rules of the Civil Code concerning the terms of office are applied to the Surveillance Body.

### **Notification of the appointment of the Surveillance Body**

The CEO is due to notify the corporate operational staff of the names of the Members of the Surveillance Body and the mode of communication with them.



## **Autonomy and resources of the Surveillance Body**

The Surveillance Body of **AGT S.p.A.** is autonomously endowed with adequate financial resources, as specified below.

Should this be an outsourced consultant, at the beginning of his appointment he shall submit to the CEO of the Company a request for annual expenses to be made available by the Company to cover his wages and possible subsidiary expenses. In addition to this, the remuneration for members must be established in the resolution appointing the body (for carrying out the professional assignment) with an amount on an annual basis.

If the person is in the Company, he shall apply the corporate procedures of estimates and expenses.

The Surveillance Body will be entitled to the collaboration of internal subjects for matters concerning the parts of the Special Section, whenever their knowledge and specific skills are necessary for particular analyses and for the assessment of specific operational steps and corporate decisions. In any case, the Surveillance Board will be entitled, whenever there is a necessity to engage professionals not existing inside the Company, to recur to outsourced consultancy services, submitting to the CEO a possible request for additional funds to those already authorized.

## **Functions and powers of the Surveillance Body**

The Surveillance Body of **AGT S.p.A.** is entrusted in general terms with watching:

- the observance of the prescriptions of the Organizational Model and of the documents which may be associated to it by the Recipients, by taking any necessary initiative;
- about the actual effectiveness and real capability of the prescriptions of the Organizational Model, referred to the corporate structure, to prevent the commission of the crimes listed in the Decree;
- upon the opportunity to implement and update the internal control procedures, in line with the dispositions of the Organizational Model.

Notably, the Surveillance Body of **AGT S.p.A.** will accomplish the finalities mentioned above through:

1. activating the control procedures, clarifying however that a primary liability over the control of the activities, including those related to the areas of activities at risk, remains anyhow delegated to the operational management and is an integral part of the production process;
2. surveys of the corporate activity with the purpose to update the mapping of the areas of activity at risk within the corporate context;
3. suggestion of the possible necessary initiatives for the diffusion of knowledge and understanding of the Organizational Model;
4. check of the actual presence, maintenance and operational effectiveness of the internal organizational set of documents needed for the operation of the same Organizational Model, including the instructions, procedures, clarifications or updates;
5. analysis of the infringements affecting the observance of the Organizational Model;
6. control of the deterring effectiveness of the sanctions' system;

7. coordination of the corporate functions to improve the monitoring of the activities in the areas of risk, through:
  - ✓ work plans
  - ✓ specific meetings
  - ✓ memos, minutes or communications by email also;
  - ✓ scrutiny of alleged infringements of the prescriptions of the present Organizational Model, of Leg. Decree 231/2001, of Leg. Decree 81/2008, of the applicable environmental regulation and proposal of the adoption of the most suitable and necessary measures aimed at impeding or discontinue the offenses;
8. verification of the accomplishment of the prescriptions issued by the Control Authorities
9. notification to the General Management of possible deficiencies of the Organizational Model and proposals of any modification or improvement;
10. any further scheduled control or targeted upon the actual progress of single operations, procedures or activities which could be made appropriate.

The directives and indications issued by the Surveillance Body, for the areas of its own competence, shall always be kept in high consideration by the CEO or in fulfilling his tasks concerning the matters considered in the present Organizational Model.

### **Duties of information towards the Surveillance Body**

In addition to the set of documents specifically listed in the Special Sections of the Organizational Model, any other information concerning the enforcement of the Organizational Model in the areas of activities at risk shall be reported to the Surveillance Body, with possible infringements of the prescriptions of the same Organizational Model.

The Operations Manager is tasked to notify the Surveillance Body with every information it has regarding:

- occurrence of events which may be intended as the commission of crimes recalled by the special section;
- the provisions and/or information originating from bodies of Judiciary Police or any other Authority, from which the implementation of investigations may be deduced, even towards unknown persons, for crimes recalled by the Organizational Model, which could even potentially involve the corporate activities;
- results and conclusions of courts on inquiry or other internal reports showing alleged liabilities for crimes recalled in the Organizational Model;
- effected disciplinary measures and possible pronounced sanctions or else provisions of dismissing of said measures with the associated motivations.

The CEO and Social Bodies are bound to release full information to the Surveillance Body about matters which fall within the competence of the Surveillance Body itself.

Every notification for the Surveillance Body must be written and not anonymous, with guarantee of full confidentiality; The Surveillance Body is also entitled to receive, and therefore shall assess, reports and notes, equally written, not anonymous and confidential, originating from third parties;

The Surveillance Body is entitled to request any kind of information and/or set of documents which could be useful to inspections and controls of its competence to the CEO, the Operations Manager, by obliging the specified subjects to fulfill with the utmost care, thoroughness and promptness any request of the Surveillance Body.

### **Duties of information of the Surveillance Body towards the CEO and the Corporate Bodies**

Two lines of information are assigned to the Surveillance Body of **AGT S.p.A.**:

- the former, according to necessity, directly to the CEO;
- the latter, on a scheduled basis, towards the Board of Directors.

The Surveillance Body of **AGT S.p.A.** may be summoned at any time by the CEO or may be in turn submit a request in this sense, in order to report about the Organizational Model or about specific situations. Every year, moreover, the Surveillance Body of **AGT S.p.A.** submits a written report to the Board of Directors dealing with the implementation of the Organizational Model.

The following aspects are eventually disciplined by the Regulation of the Surveillance Body:

- operational set of forms of the Surveillance Body;
- format of the notes from and to the Surveillance Body.

## **8. DISCIPLINARY SYSTEM**

### **General principles**

In the light of the provision of art. 6, paragraph 2 lett. (e) of Leg. Decree 231/2001, an essential aspect for the effectiveness of the Organizational Model is to set up a sanctioning system, to apply in case of ascertained infringement of the rules of conduct it mandates in order to prevent crimes evidenced by the accomplished mapping activity

The application of the disciplinary sanctions excludes the outcome of a possible criminal trial, because the rules of conduct imposed by the Organizational Model are adopted by the Company in full autonomy, regardless of the offense which may be determined by possible conducts; It is the duty of the Corporate Functions and also of the Surveillance Body to propose to the competent body the adoption of disciplinary sanctions.

The planned application of disciplinary sanctions does not disclaim the Surveillance Body from the provision to suspend, immediately or not, activities which may imply situations of risk either in progress or imminent.

## **Sanctions towards dependents**

The conduct of dependents in the infringement of the rules of conduct deduced in the present Organizational Model, will be considered as disciplinary illicit acts.

The sanctions which may be pronounced towards dependents fall within those provided by the CCNL (National Collective Labour Agreement) applied at the Company, in compliance with the procedures set forth in art. 7 of Law dated may 30, 1970, n. 300 (Workers' Statute) and possible applicable sets of rules.

## **Sanctions towards the CEO and the Statutory Auditors**

In case of infringement of the Organizational Model by the CEO or the Statutory Auditors, the Surveillance Body shall notify the Board of Auditors, which shall take the proper initiatives provided by the Organizational Model.

## **Sanctions towards outsourced co workers, self employed professionals, consultants, suppliers**

Any conduct brought about by outsourced co workers, self employed professionals, consultants, suppliers, not being consistent with the lines of conduct indicated by the present Organizational Model, by the corporate guidelines and the contract specifications and in such a way as to entail the risk of commission of a crime indicated by Leg. Decree 231/2001, may determine, according to the provision of the specific clauses inserted in the letter of assignment or in contracts, the termination of the employment relationship, without prejudice for the request of compensation if such conduct has caused concrete damages for the Company, such as in the case of a judge applying the measures provided by the Decree.

# **9. DISSEMINATION AND AWARENESS OF THE ORGANIZATIONAL MODEL**

## **Staff education**

**AGT S.p.A.** promotes the knowledge of the Organizational Model, of the Surveillance Body, of the internal checks and their updates among all the dependents, who are consequently bound to know its contents, to observe it and partake in its best implementation.

## **Third party information**

**AGT S.p.A.** promotes, by spreading the Code of Ethics, the knowledge and observance of the Organizational Model also among the outsourced co-workers-

## **10. SCHEDULED CHECKS**

With reference to the tasks of monitoring and updating the Organizational Model, assigned by the Surveillance Body according to art. 6, paragraph 1 lett. (b) of Leg. Decree 231/2001, the Organizational Model shall be subject to three types of verification:

- a) **verifications of the acts**: the Surveillance Body shall annually proceed to verify the most relevant contracts and the most significant system and organizational with reference to the mapping of the areas of risk;
- b) **verifications of the procedures**: the actual operation of the present Organizational Model shall be verified periodically according to the method set by the Surveillance Body;
- c) **verifications of reports**: annually, all the reports received by the Surveillance Body shall be re-examined.

The annually prepared report, provided by the Surveillance Body for the Board of Directors, shall provide an account on the results of this activity.

## **11. TRACEABILITY AND FILING**

The records of the prevention and watch activities are kept at the corporate secretarial office (General Affairs).

## **12. CODE OF ETHICS**

The rules of conduct included in the present Organizational Model integrate with those of the Code of Ethics.

Because of the foregoing, it is specified therefore that:

- 1. the Code of Ethics is an instrument adopted autonomously and is susceptible to be applied on a general level by the company with the purpose to express some principles of conduct upon which **AGT S.p.A.** recalls the observance by all the dependents, administrators, outsourced co workers. self employed professionals, consultants, suppliers;
- 2. the Organizational Model complies with specific prescriptions included in Leg. Decree 231/2001, aimed at preventing the commission of particular types of crimes;
- 3. the principles included in the Code of Ethics concerning the themes dealt with at the "General Section" and at the "Special Sections" of the Organizational Model, form the basic rules of conduct for the legal accomplishment of the corporate activities.