

**OMIKRON ITALIA S. R.L.**

**MODEL OF ORGANISATION,  
MANAGEMENT AND CONTROL**

(pursuant to Legislative Decree No. 231 of 8 June 2001)

**GENERAL PART**

Approved by the Board of Directors  
of Omikron Italia S.r.l. on 25/07/20 23

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## **1. Legislative Decree No. 231 of 8 June 2001**

### **1.1. The administrative liability of the Entity**

Legislative Decree No. 231 of 8 June 2001, which came into force on 4 July 2001, containing the 'Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality' (hereinafter referred to as the '**Decree**'), introduced into the Italian legal system a system of administrative liability for Entities (meaning companies, associations, consortia, etc.) for offences indicated in the Decree itself (so-called 'predicate offences') and committed in their interest or to their advantage:

- i. by natural persons performing functions of representation, administration or management of such Entities or of one of their organisational units having financial and functional autonomy, as well as by natural persons exercising, also de facto, the management and control of such Entities, or
- ii. by natural persons subject to the direction or supervision of one of the above-mentioned persons.

The persons referred to by the rule in question are, as stated above, not only those who perform functions of representation, administration or management of the Entity but also those who actually perform functions inherent in the management and control of the Entity or of its branches, even in the absence of formal offices: the legislator has focused its attention on the concrete activity performed, rather than on the formally held position, favouring a "functionalist" rather than a "nominalist" choice.

The legislature has identified different types of offences that may be committed, in the interest or to the advantage of the Entity, by natural persons associated with the Entity, and hence the direct liability of the latter, parallel to that to which the natural person who committed the offence is in any case subject.

In fact, the liability of the Entity is distinct and autonomous from that of the natural person committing the offence and subsists even where the offender has not been identified or the offence has been extinguished for a reason other than amnesty.

In any case, the liability of the Entity is always in addition to, and never in place of, that of the natural person who committed the offence.

It is therefore not sufficient that one of the predicate offences provided for in the Decree has been committed and that it has been committed to the benefit of the Entity in order to generate a liability for the latter: it is necessary that the unlawful conduct is committed by persons who have a particular relationship with the Entity.

For the identification of the Entity's liability, in addition to the existence of the requirements already mentioned, which enable an *objective* connection to be made between the offence committed and the Entity's activity, the legislator also imposes the verification of a *subjective* requirement. In other words, the offence must be an expression of company policy or at least derive from organisational fault, understood as the violation of adequate rules of diligence self-imposed by the Entity itself and aimed at preventing the specific risk of offence. This does not concern the introduction of a generic duty of supervision and control by the Entity over the conduct of the company, but rather the obligation, in order to benefit from exoneration from liability, to adopt appropriate behavioural models aimed at preventing, through the introduction of rules of conduct, the commission of certain offences.

## **1.2. The list of offences and administrative offences relevant to the Decree**

The Entity's liability exists only for the following offences (committed or attempted) and administrative offences expressly provided for by the legislator.

### Offences against the Public Administration and its assets (Articles 24 and 25 of the Decree)

- Misappropriation of public funds (Article 316a of the criminal code);
- Misappropriation of public funds (Article 316ter of the criminal code);
- Fraud to the detriment of the State or another public body or the European Communities (Article 640(2)(1) of the Criminal Code);
- Fraud in public supply (Article 356 of the Criminal Code);
- Aggravated fraud to obtain public funds (Article 640 bis of the criminal code);
- Computer fraud to the detriment of the State or other public body (Article 640 ter of the criminal code);
- Fraud in agriculture (Article 2 Law 898/1986);
- Embezzlement (Article 314 of the Criminal Code);
- Embezzlement by profiting from another person's error (Article 316 of the Criminal Code);
- Extortion (Article 317 of the Criminal Code);
- Corruption for the exercise of a function (Articles 318 and 321 of the Criminal Code);
- Bribery for an act contrary to official duties (Articles 319, 319a and 321 of the criminal code);
- Aggravating circumstances (Article 319bis of the Criminal Code);

- Bribery in judicial acts (Articles *319ter* and 321 of the criminal code);
- Undue inducement to give or promise benefits (Article *319quater* of the Criminal Code);
- Bribery of a person in charge of a public service (Article 320 of the criminal code);
- Penalties for the corruptor (Article 321 of the Criminal Code);
- Incitement to bribery (Article 322 of the criminal code);
- Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery of members of the bodies of the European Communities and of officials of the European Communities and of foreign States (Article *322 bis* of the Criminal Code)
- Abuse of office (Article 323 of the criminal code);
- Trafficking in unlawful influence (Article *346bis* of the Criminal Code).

Computer crimes and unlawful processing of data (Article *24bis* of the Decree)

- Forgery of a public computer document or one having evidentiary effect (Article *491bis* of the criminal code);
- Unauthorised access to a computer or telecommunications system (*615ter* of the criminal code);
- Unauthorised possession and distribution of access codes to computer or telematic systems (*615quater* of the criminal code);
- Distribution of computer equipment, devices or programmes intended to damage or interrupt a computer or telecommunications system (*615quinquies* of the criminal code);
- Illegal interception, obstruction or interruption of computer or telematic communications (Article *617quater* of the criminal code);
- Installation of equipment designed to intercept, prevent or interrupt computer or telematic communications (Article *617quinquies* of the criminal code);
- Damage to computer information, data and programmes (Article *635bis* of the Criminal Code);
- Damage to computer information, data and programmes used by the State or other public body or in any case of public utility (Article *635ter* of the Criminal Code);
- Damage to computer or telecommunications systems (Article *635quater* of the criminal code);

- Damage to computer or telecommunications systems of public utility (Article *635quinquies* of the criminal code);
- Computer fraud by the person providing electronic signature certification services (Article *640quinquies* of the criminal code);
- Obstructing or conditioning the fulfilment of national cybersecurity measures (Article 1(11), Decree-Law 105/2019).

Organised crime offences (Article 24 *ter* of the Decree)

- Criminal conspiracy (Article 416 of the criminal code);
- Mafia-type association including foreigners (Article *416bis* of the criminal code);
- All offences if committed by availing oneself of the conditions provided for in Article *416bis* of the Criminal Code in order to facilitate the activities of the associations provided for in the same Article (Law 203/91);
- Political-mafia electoral exchange (Article *416ter* of the criminal code);
- Kidnapping for the purpose of robbery or extortion (Article 630 of the criminal code);
- Criminal association for the purpose of dealing in narcotic or psychotropic substances (Article 74 of Presidential Decree 309/1990);
- Crimes of unlawful manufacture, introduction into the State, offering for sale, transfer, possession and carrying in a public place or a place open to the public of weapons of war or war-like weapons or parts of them, explosives, clandestine weapons as well as more common firing weapons (Article 407(2)(a)(5) of the Code of Criminal Procedure).

Offences of counterfeiting money, public credit cards, revenue stamps and identification instruments or signs (Article 25*a* of the Decree)

- Counterfeiting of money, spending and introduction into the State, in concert, of counterfeit money (Article 453 of the Criminal Code);
- Alteration of currency (Article 454 of the Criminal Code);
- Spending and introduction into the State, without concert, of counterfeit money (Article 455 of the criminal code);
- Spending of counterfeit money received in good faith (Article 457 of the Criminal Code);

- Counterfeiting of revenue stamps, introduction into the State, purchase, possession or putting into circulation of counterfeit revenue stamps (Article 459 of the Criminal Code)
- Counterfeiting watermarked paper in use for the manufacture of public credit cards or stamps (Article 460 of the criminal code);
- Manufacture or possession of watermarks or instruments intended for the counterfeiting of money, revenue stamps or watermarked paper (Article 461 of the Criminal Code)
- Use of counterfeit or altered stamps (Article 464 of the Criminal Code);
- Counterfeiting, alteration or use of trademarks or distinctive signs or of patents, models and designs (Article 473 of the criminal code);
- Introduction into the State and trade of products with false signs (Article 474 of the Criminal Code).

Crimes against industry and trade (Article 25bis.1 of the Decree)

- Disturbing the freedom of industry or trade (Article 513 of the criminal code);
- Unlawful competition by threat or violence (Article 513bis of the Criminal Code);
- Fraud against national industries (Article 514 of the criminal code);
- Fraud in the exercise of trade (Article 515 of the criminal code);
- Sale of non-genuine foodstuffs as genuine (Article 516 of the criminal code);
- Sale of industrial products with false signs (Article 517 of the Criminal Code);
- Manufacture of and trade in goods made by usurping industrial property rights (Article 517ter of the Criminal Code);
- Counterfeiting of geographical indications or designations of origin of agri-food products (Article 517quater of the criminal code).

Corporate offences (Article 25ter of the Decree)

- False corporate communications (Article 2621 of the Civil Code);
- Misdemeanours (Article 2621bis of the Civil Code);
- False corporate communications by listed companies (Article 2622 of the Civil Code);
- Obstruction of control (Article 2625 of the Civil Code);
- Wrongful restitution of contributions (Article 2626 of the Civil Code);
- Illegal distribution of profits and reserves (Article 2627 of the Civil Code);

- Illegal transactions involving shares or quotas of the company or the parent company (Article 2628 of the Civil Code);
- Transactions to the detriment of creditors (Article 2629 of the Civil Code);
- Failure to disclose a conflict of interest (Article 2629*bis* of the Civil Code);
- Fictitious formation of share capital (Article 2632 of the Civil Code);
- Improper distribution of company assets by liquidators (Article 2633 of the Civil Code);
- Bribery among private individuals (Article 2635 of the Civil Code);
- Incitement to bribery among private individuals (Article 2635*bis* of the Civil Code);
- Unlawful influence on the shareholders' meeting (Article 2636 of the Civil Code);
- Market rigging (Article 2637 of the Civil Code);
- Obstructing the exercise of the functions of public supervisory authorities (Article 2638 of the Civil Code).

Crimes for the purpose of terrorism or subversion of the democratic order (Article 25*quater* of the Decree)

- Subversive associations (Article 270 of the criminal code)
- Associations for the purposes of terrorism, including international terrorism or subversion of the democratic order (Article 270*bis* of the criminal code);
- Assistance to associates (Article 270*ter* of the criminal code);
- Enlistment for the purposes of terrorism, including international terrorism (Article 270*quater* of the Criminal Code);
- Training in activities for the purposes of terrorism, including international terrorism (Article 270*quinquies* of the criminal code);
- Subtraction of seized property or money (Article 270*d* 2 of the criminal code);
- Conduct for the purposes of terrorism (Article 270*e* of the Criminal Code);
- Attacks for the purposes of terrorism or subversion (Article 280 of the criminal code);
- Acts of terrorism with deadly or explosive devices (Article 280*bis* of the criminal code);
- Acts of nuclear terrorism (Article 280*ter* of the criminal code);
- Kidnapping for the purpose of terrorism or subversion (Article 28 *bis* of the criminal code);



- Incitement to commit any of the offences provided for in Chapters 1 and 2 (Article 302 of the criminal code);
- Political conspiracy by agreement (Article 304 of the Criminal Code);
- Political conspiracy by association (Article 305 of the Criminal Code);
- Armed gangs: formation and participation (Article 306 of the criminal code);
- Assisting participants in conspiracies or armed gangs (Article 307 of the criminal code);
- Financing of conduct for the purpose of terrorism (Act No. 153/2016, Article 270*quinquies* 1 of the Criminal Code);
- Possession, hijacking and destruction of an aircraft (Law No. 342/1976, Art. 1);
- Damage to ground installations (L. No. 342/1976, Art. 2);
- Sanctions (L. No. 422/1989, Art. 3);
- Contrition in good faith (Legislative Decree No 625/1979, Article 5);
- New York Convention of 9 December 1999 (Art. 2).

#### Offence of female genital mutilation practices (Article 25*quater*.1 of the Decree)

- Practices of female genital mutilation (Article 583*bis* of the criminal code).

#### Crimes against the individual (Article 25*quinquies* of the Decree)

- Reduction to or maintenance in slavery or servitude (Article 600 of the criminal code);
- Child prostitution (Article 600*a*(1) and (2) of the Criminal Code);
- Child pornography (Article 600*ter* of the criminal code);
- Possession of pornographic material (Article 600*quater* of the criminal code);
- Virtual pornography (Article 600*quater* 1 of the criminal code);
- Tourism initiatives aimed at the exploitation of child prostitution (Article 600*quinquies* of the criminal code);
- Trafficking in persons (Article 601 of the Criminal Code);
- Alienation and purchase of slaves (Article 602 of the criminal code);
- Illegal intermediation and exploitation of labour (Article 603 *bis* of the criminal code);
- Solicitation of minors (Article 609*undecies* of the criminal code).

#### Market abuse offences

Offences (Article 25*sexies* of the Decree):

- Abuse of inside information (Article 184, Legislative Decree 58/1998 - TUF);

- Market manipulation (Article 185, Legislative Decree 58/1998 - TUF).  
Administrative Offences (Article *187quinquies* TUF):
- Prohibition of insider trading and unlawful disclosure of inside information (Article 14, EU Regulation No. 596/2014);
- Prohibition of market manipulation (Article 15, EU Regulation No. 596/2014).

Crimes of culpable homicide and grievous or very grievous bodily harm, committed in breach of the rules on health and safety at work (Article *25septies* of the Decree)

- Manslaughter (Article 589 of the Criminal Code);
- Unintentional bodily harm (Article 590 of the Criminal Code).

Offences of receiving stolen goods, money laundering, use of money, goods or benefits of unlawful origin, and selflaundering (Article *25octies* of the Decree)

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

Offences relating to non-cash payment instruments (Article *25octies 1* of the Decree)

- Misuse and falsification of credit and payment cards (Article *493ter* of the Criminal Code);
- Possession and distribution of computer equipment, devices or programmes aimed at committing offences involving non-cash payment instruments (Article *493quater* of the Criminal Code)
- Computer fraud, in the hypothesis aggravated by the carrying out of a money transfer (Article *640ter* of the criminal code)

Copyright infringement offences (Article *25novies* of the Decree)

- Criminal protection of rights of economic and moral use (Article 171(1)(a)-*bis* and (3), L. 633/1941)
- Criminal protection of *software* and databases (Article *171bis*(1) L. 633/1941);
- Criminal protection of audiovisual works (Article *171ter*, L. 633/1941);
- Criminal liability relating to media (Article *171septies*, L. 633/1941);

- Criminal liability relating to conditional access audiovisual transmissions (Article *171octies*, L. 633/1941).

Offence of inducement not to make statements or to make false statements to the judicial authorities (Article *25decies* of the Decree)

- Inducement not to make statements or to make false statements to the judicial authorities (Article *377bis* of the criminal code).

Environmental offences (Article *25undecies* of the Decree)

These are offences under the criminal code and special laws.

- Environmental pollution (Article *452bis* of the criminal code);
- Environmental disaster (Article *452quater* of the criminal code);
- Culpable offences against the environment (Article *452quinquies* of the Criminal Code);
- Trafficking and abandonment of highly radioactive material (Article *452sexies* of the criminal code);
- Aggravating circumstances (Article *452octies* of the Criminal Code);
- Killing, destroying, capturing, taking or keeping specimens of protected wild animal or plant species (Article *727bis* of the criminal code);
- Destruction or deterioration of habitats within a protected site (Article *733bis* of the criminal code).
- Import, export, possession use for profit, purchase, sale, display or possession for sale or commercial purposes of protected species (L. No. 150/1992, Art. 1, Art. 2, Art. *3bis* and Art. 6);
- Discharges of industrial waste water containing hazardous substances; discharges to soil, subsoil and groundwater; discharges into the sea from ships or aircraft (Legislative Decree 152/2006, Art. 137);
- Unauthorised waste management activities (Legislative Decree 152/2006, Article 256);
- Site remediation (Legislative Decree 152/2006, Art. 257);
- Breach of reporting obligations, keeping of compulsory registers and forms (Legislative Decree 152/2006, Article 258(4), second sentence);
- Illegal waste trafficking (Legislative Decree 152/2006, Article 259(1));
- Organised activities for the illegal trafficking of waste (Legislative Decree 152/2006, Article 260(1) and (2));

- Computerised waste traceability control system (Legislative Decree 152/2006, Article 260*bis*, paragraphs 6 and 7, second and third sentences, and paragraph 8, first and second sentences);
- Offences relating to emissions (Legislative Decree 152/2006, Article 279, Paragraph 5);
- Malicious pollution caused by ships (Legislative Decree No. 202/2007, Art. 8);
- Negligent ship-source pollution (Legislative Decree No. 202/2007, Art. 9);
- Cessation and reduction of the use of harmful substances (Law No 549/1993, Art. 3).

Crime of employment of third-country nationals whose stay is irregular (Article 25*duodecies* of the Decree)

- Provisions against illegal immigration (Art. 12, paras. 3, 3a, 3*b* and 5, Legislative Decree no. 286/1998);
- Employment of third-country nationals whose stay is irregular (Article 22(12*a*) of Legislative Decree No 286/1998).

Crimes of racism and xenophobia (Article 25*terdecies* of the Decree)

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

Fraud in sporting competitions, unlawful gaming or betting and gambling by means of prohibited devices (Article 25*quaterdecies* of the Decree)

- Fraud in sporting competitions (Article 1, Law No. 40/1989);
- Unauthorised exercise of gambling or betting activities (Article 4, Law No 401/1989);

Tax offences (Article 25*quinquiesdecies* of the Decree)

- Fraudulent declaration using invoices or other documents for non-existent transactions (Article 2 of Legislative Decree No. 74/2000);
- Fraudulent declaration by means of other artifices (Article 3 of Legislative Decree No. 74/2000);
- False declaration (Article 4 of Legislative Decree No. 74/2000);
- Omitted declaration (Article 5 of Legislative Decree No. 74/2000)3;
- Issuance of invoices or other documents for non-existent transactions (Article 8 of Legislative Decree No. 74/2000);

- Concealment or destruction of accounting documents (Article 10 of Legislative Decree No. 74/2000);
- Undue compensation (Article *10quater* of Legislative Decree No. 74/2000)<sup>4</sup>;
- Fraudulent evasion of taxes (Article 11 of Legislative Decree No. 74/2000).

Smuggling offences (Article 25 *sexiesdecies* of the Decree), provided for in Title VII "Customs violations" of Presidential Decree No. 43 of 23 January 1973.

- Smuggling in the movement of goods across land borders and customs areas (Article 282 Presidential Decree No. 43/1973);
- Contraband in the movement of goods in border lakes (Article 283 Presidential Decree No. 43/1973);
- Smuggling in the maritime movement of goods (Article 284 Presidential Decree No. 43/1973);
- Smuggling in the movement of goods by air (Article 285 Presidential Decree No. 43/1973);
- Smuggling in non-customs zones (Article 286 Presidential Decree No. 43/1973);
- Smuggling for undue use of goods imported with customs facilities (Article 287 Presidential Decree No. 43/1973);
- Smuggling in customs warehouses (Article 288 Presidential Decree No. 43/1973);
- Smuggling in cabotage and traffic (Article 289 Presidential Decree No. 43/1973);
- Smuggling in the export of goods eligible for duty drawback (Article 290 Presidential Decree No. 43/1973);
- Smuggling on temporary import or export (Article 291 Presidential Decree No. 43/1973);
- Smuggling of foreign tobacco products (Article *291a* Presidential Decree No. 43/1973);
- Aggravating circumstances of the offence of smuggling foreign tobacco products (Article 291 *ter* Presidential Decree No. 43/1973);
- Criminal association for the purpose of smuggling foreign tobacco products (Article *291 quater* of Presidential Decree No. 43/1973);
- Other cases of smuggling (Article 292 Presidential Decree No 43/1973);

- Aggravating circumstances of smuggling (Article 295 Presidential Decree No. 43/1973).

Crimes against cultural heritage (Article 25*septiesdecies* of the Decree).

- Theft of cultural goods (Article 518*bis* of the criminal code);
- Misappropriation of cultural property (Article 518*ter* of the criminal code);
- Receiving stolen cultural goods (Article 518*quater* of the criminal code);
- Forgery in a private contract relating to cultural goods (Article 518*octies* of the criminal code);
- Violations relating to the alienation of cultural goods (Article 518*novies* of the Criminal Code);
- Illegal importation of cultural goods (Article 518*decies* of the Criminal Code);
- Illegal export or export of cultural goods (Art. 518-*undecies* of the criminal code)
- Destruction, dispersion, deterioration, defacement, defacement and illegal use of cultural and landscape heritage (Article 518*duodecies* of the criminal code)
- Counterfeiting of works of art (Article 518*quaterdecies* of the Criminal Code).

Laundering of cultural goods and devastation and looting of cultural and landscape assets (Article 25*duodevicies* of the Decree)

- Laundering of cultural goods (Article 518*sexies* of the criminal code);
- Destruction and looting of cultural and landscape heritage (Article 518*terdecies* of the criminal code).

Transnational offences (Article 10 - Law 146/2006)

The following offences, if committed transnationally, constitute grounds for the administrative liability of Entities:

- Criminal conspiracy (Article 416 of the criminal code);
- Mafia-type association, also foreign (Article 416*bis* of the criminal code);
- Criminal association for the purpose of smuggling foreign tobacco products (Article 291 *quater* of the Consolidated Text of Presidential Decree No. 43 of 23 January 1973);

- Association for the purpose of illicit trafficking in narcotic or psychotropic substances (Article 74 of the Consolidated Text referred to in Presidential Decree No 309 of 9 October 1990);
- Provisions against clandestine immigration (Article 12(3), (3a), (3b) and (5) of the Consolidated Text of Legislative Decree 286/1998);
- Inducement not to make statements or to make false statements to the judicial authorities (Article 377*bis* of the criminal code);
- Aiding and abetting (Article 378 of the criminal code).

If committed abroad, the offences and administrative offences referred to above may entail the Entity's administrative liability even if the Entity has its head office in Italy.

### 1.3. The Organisation, Management and Control Model

The legislator has introduced certain elements preventing the Entity's liability, consisting of the adoption, prior to the commission of the offence, of an Organisation, Management and Control Model (the '**Model**') prepared in accordance with the provisions of the Decree and suitably implemented to prevent the offences listed therein.

The evidentiary regime of the Entity's liability is differentiated according to whether the predicate offence is committed by persons in senior positions or by subordinates.

Introducing an inversion of the burden of proof, the Decree in fact provides that the Entity shall not be liable for offences committed by persons in apical positions if it proves that

- a. the management body has adopted and effectively implemented, prior to the commission of the offence, organisational and management models capable of preventing offences of the kind committed;
- b. the task of supervising the functioning of and compliance with the models, as well as ensuring that they are updated, has been entrusted to a body of the Entity endowed with autonomous powers of initiative and control;
- c. the natural person committed the offence by fraudulently circumventing the organisation and management models;
- d. there was no or insufficient supervision by the supervisory body.

With reference to 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 its failure to comply with the obligations of direction or supervision. Therefore, the presumption of guilt of the Entity does not operate and the burden of proof is shifted back to the prosecution. In

any case, these obligations are presumed to have been complied with if the Entity, before the offence was committed, adopted and effectively implemented an Organisation, Management and Control Model capable of preventing offences of the kind committed.

The adoption of an effective and efficient Model, therefore, represents a possibility offered to the Entity, aimed at obtaining an exclusion of liability. Depending on the legal nature, size and type of activity carried out, the Model must provide for appropriate measures to ensure that the activity is carried out in compliance with the law and to promptly identify and eliminate risk situations.

Pursuant to Article 6(2) of the Decree, in order to be effective, the Organisational Model must:

- (i) identify the activities within the scope of which offences may be committed;
- (ii) provide for specific protocols aimed at implementing the formation and implementation of the Entity's decisions in relation to the offences to be prevented;
- (iii) identify ways of managing financial resources that are suitable for preventing the commission of offences;
- (iv) provide for information obligations vis-à-vis the body in charge of supervising the functioning of and compliance with the models.

The effectiveness of the Model, on the other hand, is traced back to its effective implementation, which, pursuant to Article 7(4) of the Decree, requires that the Model:

- is periodically checked and amended where there are significant violations of the requirements imposed, or where there are changes in the organisation or the activity carried out (so-called 'updating' of the Model);
- provides for a disciplinary system that is suitable for penalising the violation of the measures set out therein.

According to Article 6(3) of the Decree, the organisational models '*may be adopted (...) on the basis of codes of conduct drawn up by the associations representing the entities, and communicated to the Ministry of Justice which, in agreement with the competent Ministries, may, within thirty days, formulate observations on the suitability of the models to prevent offences*'.

Considering the scope of the company's operations, as described in point 2, as well as the fact that Omikron Italia S.r.l., as a pharmaceutical company, is a member of Farindustria, the preparation of this Model is inspired by the:

- "*Guidelines for the construction of organisation, management and control models pursuant to Legislative Decree 231/2001*" published by Confindustria and approved by the Ministry



of Justice with Ministerial Decree of 4 December 2003, as updated over time until June 2021.

- "*Guidelines for the construction of organisation, management and control models pursuant to Legislative Decree No. 231/2001*" published by Farindustria edition 2022.

Omikron Italia S.r.l., moreover, has obtained since 2014 certification of its company management system in accordance with the requirements of the Farindustria Guidelines for scientific information activities.

In line with what is defined in the Farindustria Code, in all occasions of interaction, Omikron Italia S.r.l. is obliged to respect the obligation that healthcare professionals have to make autonomous decisions regarding treatment and to protect the context in which the interaction takes place in order to guarantee the integrity of the sector.

## **2. Omikron Italia S.r.l. and the main elements of the internal control system**

### **2.1 The Company**

Omikron Italia S.r.l. (hereinafter also referred to as the '**Company**' or '**Omikron**') is active in the research, development, production, registration and marketing in Italy and abroad of medicinal specialities, medical devices, food supplements, cosmetics and foodstuffs for special medical purposes, intended for the ophthalmic and vascular sector.

Omikron holds 100% of the share capital of Omikron Pharmaceutical Espana S.L.U., which is responsible for the marketing, scientific information and promotion of listed products in Spain, on the basis of a supply agreement with the Company.

In addition, Omikron holds 100% of the share capital of Salus Omikron Stores S.r.l., a company that owns licensed outlets for OTC and SOP parapharmaceuticals and pharmaceuticals, through which listed products are retailed on the basis of a specific commercial agreement, as well as the main *brands* on the Italian market.

Omikron is also active in research and development on its own products already on the market to increase their clinical relevance or identify new indications or methods of use, or products under development. Listed products are manufactured on the basis of agreements stipulated with qualified third parties to whom production is entrusted and who, in most cases, are supplied with the active ingredients (drugs) and/or functional substances (MD) and/or raw materials (Food Supplement and AFMS) used for production and final packaging.

Omikron has established its registered office in Rome, Via Bruno Buozzi 5.

## 2.2 The *Corporate Governance* of Omikron Italia S.r.l.

The Company has a traditional top-down organisational structure.

The Board of Directors and the Directors, even severally, play a central role in the corporate governance system, deciding on transactions of significant importance, including strategic ones.

The Directors are vested with the broadest powers for ordinary and extraordinary management, having the authority to perform all acts they deem appropriate for the implementation and achievement of the corporate purposes, excluding those that the law or the Articles of Association reserve peremptorily to the exclusive competence of the Shareholders or the Shareholders' Meeting.

The statutory financial statements are prepared by the Board of Directors and approved by the Shareholders' Meeting in accordance with the reference regulations and standards, as well as certified by the same auditors of the parent company Opocrin S.p.A., which carries out management and coordination activities *pursuant to* Article 2497 of the Italian Civil Code, on the basis of a specific professional assignment granted following a specific shareholders' resolution.

## 2.3 The *compliance and internal control system*

In drawing up the Omikron Model, account was taken of the governance instruments of the company's organisation that guarantee its functioning, namely

- *Articles of Association*, which contain various provisions on corporate governance aimed at ensuring the proper conduct of management activities.
- *Organisational system*, consisting of the organisational structures and areas of responsibility, illustrated in the Organigram and forming an integral part of this Model. The organisational system must meet the requirements of: (i) clarity, formalisation and communication, with particular reference to the allocation of responsibilities, the definition of hierarchical lines and the assignment of operational activities; (ii) separation of roles, so as to avoid functional overlaps and the concentration on a single person of activities that lend themselves to a high degree of criticality or risk.
- *System of proxies and powers of attorney*, which concerns both internal authorisation powers, on which the company's decision-making processes on the operations to be carried

out depend, and powers of representation for signing deeds or documents intended for external use and capable of binding the company.

- *Code of Conduct*, consisting of the set of rules of conduct and principles of a general nature addressed to all internal and external persons who have a direct or indirect relationship with Omikron, the violation of which entails the application of the sanctions provided for in the disciplinary system of this Model.
- *Procedural system*, consisting of procedures, job descriptions, operating instructions and internal communications aimed at clearly and effectively regulating the relevant processes and providing operating methods and control tools for the performance of corporate and decision-making activities, by means of the provision, where possible, of defined reference criteria and methodologies for making corporate decisions.

All employees are therefore:

- duly trained in the correct application of the Model,
- informed of the procedures to be followed,
- required to operate consistently with that system,
- informed by management on the specific objectives defined annually,
- called upon to be consistent with corporate values.

### **3. The Organisation, Management and Control Model of Omikron Italia S.r.l.**

#### **3.1. Adoption of the Organisational Model of Omikron Italia S.r.l.**

Omikron has determined to draw up and implement the Model in compliance with the Company's broader business policy, which is expressed in actions and initiatives aimed at raising awareness among both employees, external collaborators and *partners*, of the transparent and correct management of the Company.

The purpose of the Model is to devise a system of rules and control activities aimed at preventing the offences referred to in Legislative Decree No. 231/2001, through the identification of activities exposed to the risk of offences and their consequent proceduralisation.

Through the adoption of the Model, the Company aims to pursue the following main purposes:

- set the values of ethics and respect for legality;
- determine in the recipients of the Model the awareness that they may incur, in the event of violation of the provisions contained therein, in the commission of offences

punishable by criminal sanctions that may be imposed on them and by administrative sanctions that may be imposed on the Company;

- reiterate that such forms of unlawful conduct are strongly condemned by the Company, since they (even if the Company were apparently in a position to take advantage of them) are in any case contrary not only to the provisions of the law, but also to the ethical principles to which it intends to adhere in the exercise of its business activity;
- enable the Company, by means of monitoring the areas of activity at risk, to take timely action to prevent or counteract the commission of the predicate offences.

Omikron also aims, through the adoption and effective implementation of this system, to reduce the risk of prejudicial events within acceptable levels, by directly intervening on the probability of the event occurring and its impact, and in any case, in the unintended event of an offence occurring anyway, to be able to benefit from the exemption from liability provided for in Legislative Decree 231/2001.

### **3.2. Identification of risk activities and definition of protocols: working methodology.**

The Model was constructed starting from an analysis of the situations that concretely arise in the course of the Entity's operational activity, and therefore the actual 'crime risks' abstractly referable to the real activities and organisational structures of the Entity.

The Model, consequently, was only prepared following a series of preparatory activities, divided into several phases, in order to identify, trace and verify all the operations carried out within the scope of the Entity's activity, so as to allow effective control over the activity itself, as well as consistency with the provisions of the Decree.

#### *3.2.1. Collection and analysis of essential documentation*

The first phase in the elaboration of the Model involved the collection and evaluation of the documentation available at the Company and, in particular:

- organigram;
- documents showing the allocation of functions;
- code of conduct;
- proxies and powers of attorney;
- other corporate, accounting and balance sheet documents;
- operational regulations and formalised procedures;

- auditing system;
- existing penalty system;
- quality procedures adopted on the basis of technical regulations;
- any other relevant information.

These documents were examined in order to constitute an information platform of the organisation and operations of the Company, as well as the distribution of powers and competences, functional to the performance of the activities falling under the following phase concerning the identification of activities exposed to risk.

### *3.2.2. Determination of activities at risk*

Therefore, all Omikron's activities were identified, through specific interviews with senior management. The activities were carefully analysed, in order to verify their precise contents, the actual operating methods, the division of responsibilities, and for each of them the possible existence (or non-existence) of a risk of being attributable to the offence hypotheses indicated by the Decree.

The main activities and business processes that may constitute an opportunity or a method for the commission of the offences referred to in the Decree are:

- *Product quality management;*
- *Management of commercial activities;*
- *Management of relations with HCP (Consultancy and Advisory Board);*
- *Congress and event management;*
- *Management of donations, scholarships and donations;*
- *Management of medical and scientific information activities and samples;*
- *Management of market access and regulatory activities;*
- *Clinical trial management and investigator meetings;*
- *Management of pharmacovigilance and post-marketing surveillance activities;*
- *Managing relations with third parties;*
- *Administrative compliance management and inspection activities;*
- *Litigation management and debt collection;*
- *Personnel selection and management;*
- *Management of the incentive system;*
- *Management of expense reports and representation expenses;*

- *Management of intercompany relations;*
- *Budget and taxation management;*
- *Management of financial flows;*
- *Purchases of goods and services;*
- *Occupational health and safety management;*
- *Management of activities with environmental impact;*
- *Information security management.*

### 3.2.3. Identification and analysis of risk profiles and determination of procedures

With reference to these areas of risk, the responsible party identified from time to time was asked to clarify any operating procedures and controls concretely in place that might be suitable for preventing the risk identified on a case-by-case basis.

Finally, for each activity in which a concrete risk hypothesis has been identified, one or more procedures have been identified, containing the concrete discipline to be applied.

These procedures have been implemented with the intention of enabling the verification of the various stages of the decision-making process, so that the motivation behind the decision can be traced. Each of these procedures must be formally transposed by a written document addressed to the reference function, thus making the rules of conduct contained therein official and compulsory for all those who find themselves performing the activity within the scope of which a risk has been identified.

The elaboration of the procedures is integrated with the rules laid down in the Code of Conduct, which is an essential element in expressing the principles recognised by Omikron, on which the proper management of the activities performed by employees and persons in any way connected with the Company's business is based.

### 3.3. The structure of the Organisational Model of Omikron Italia S.r.l.

The Model consists of a General Section and the following Special Sections aimed at controlling the risk activities previously identified:

- *Special Section A:* Offences against the Public Administration, the offence of inducement not to make statements or to make false statements to the Judicial Authorities, and the offence of corruption between private individuals;
- *Special Section B:* Computer crimes and unlawful processing of data and copyright infringement offences;

- *Special Section C: Corporate Offences and Tax Offences;*
- *Special Section D: Crimes of organised crime, receiving stolen goods, money laundering, use of money, goods or benefits of unlawful origin and self money laundering;*
- *Special Section E: Crimes against industry and trade;*
- *Special Section F: Crimes in violation of occupational health and safety regulations;*
- *Special Section G: Environmental Offences*
- *Special Section H: Crimes against the individual and the crime of employing third-country nationals whose stay is irregular.*

The risk profiles relating to offences of counterfeiting money, public credit cards, revenue stamps and identification instruments or signs, offences for the purposes of terrorism or subversion of the democratic order, offences of female genital mutilation practices, market abuse, transnational offences and offences of racism and xenophobia, and smuggling offences, offences of fraud in sporting competitions, unlawful gaming or betting and gambling by means of prohibited devices and offences relating to non-cash means of payment are deemed to be comprehensively covered by the provisions set out in this Organisation, Management and Control Model and by the general safeguards set out in the Code of Conduct.

The following annexes form an integral part of the Model:

1. Omikron's updated organisational chart;
2. Documents pertaining to the Company: existing delegations and proxies, *job descriptions* of persons in charge of areas with activities identified as being at risk;
3. Existing company procedures;
4. Code of Conduct.

The Model, including its annexes, is kept by the Supervisory Board. Access to the documentation is in any case permitted to all recipients, who have the right to contact the aforementioned Board at any time. The Model is also available at Omikron's registered office. The personnel in charge know exactly where they are located and - upon request - authorise and allow consultation by recording access.

### **3.4. Addressees of the Model**

The Model is addressed, first and foremost, to all Omikron. employees who carry out the activities identified as being 'at risk' of a predicate offence being committed. The provisions

contained in the Model must, therefore, be complied with by Omikron's employees, i.e. management personnel, who work in the name of and on behalf of the Company, and subordinate workers, who must be punctually informed about the contents of the Model and its updates.

The persons thus identified are hereinafter referred to as '**Addressees**'.

In order to guarantee the effective and efficient prevention of the predicate offences set out in the Decree, it is necessary that the Model is also addressed to external collaborators, understood as both natural persons and legal entities that collaborate with Omikron in carrying out its activities. Compliance with the Model is, in such cases, guaranteed by the provision of a contractual clause that obliges the contractor to comply with the principles of the Model in the activity that concerns Omikron and that 'sanctions' any breach with the typical remedies against breach of contract, including termination with immediate effect *pursuant to* Article 1456 of the Civil Code.

#### 4. **The Supervisory Board: composition and requirements**

Article 6 of the Decree provides that the Entity may be exonerated from liability resulting from the commission of the offences envisaged (*inter alia*) if it has entrusted the task of supervising the functioning of and compliance with the Model and ensuring that it is updated to a body of the Entity endowed with autonomous powers of initiative and control, the Supervisory Board (hereinafter also referred to as the '**SB**').

In order to effectively implement the Model, Omikron has determined to appoint a monocratic Supervisory Board consisting of a professionally qualified external person.

This composition was considered the most suitable to guarantee the effectiveness of the controls for which the Supervisory Board is responsible, in view of the characteristics of Omikron's organisational structure.

The Supervisory Board meets the requirements described below, which are necessary to fulfil its mandate correctly:

##### a) **Autonomy and independence**

The requirements of autonomy and independence are to be understood in relation to the functionality of the Body and, in particular, to the tasks assigned to it by law. The position of the Supervisory Board within the Entity must guarantee the autonomy of the control initiative from any form of interference and conditioning by any component of the Entity. These requirements are obtained by guaranteeing the Supervisory Board, to be considered as a separate unit within the organisational structure, substantial hierarchical independence



or, in any case, the highest possible level of dependence, and by providing that, in the performance of its functions, the Supervisory Board is answerable only to the highest hierarchical level (Board of Directors).

In order to make the above-mentioned requirements effective, it was necessary to define certain forms of protection in favour of the Supervisory Board, so as to ensure adequate protection against possible forms of retaliation (consider the case in which the investigations carried out by the Supervisory Board reveal elements that point to the top management of the company for the offence, or the attempted commission thereof, or a breach of this Model).

To this end, the Board of Directors shall be adequately informed of the evaluations of the overall professional activity, and of any remuneration or organisational intervention relating to the Supervisory Board; the same body shall verify its congruity with the company's internal policy.

b) Professionalism

The Supervisory Board must have adequate tools and skills for the task it is called upon to perform. In particular, it must possess specialist skills in inspection and advisory activities and legal expertise, with particular reference to the offences provided for in the Decree. These characteristics, together with independence, guarantee objectivity of assessment and judgement.

In addition to the technical competences described above, the Supervisory Board must possess further formal subjective requirements that further guarantee its autonomy and independence, such as honourableness, absence of conflicts of interest and kinship relations with corporate bodies and top management, and the absence of convictions in criminal proceedings concerning the offences provided for in the Decree.

In addition, at the time of appointment, the Supervisory Board must sign a declaration certifying the absence of incompatibility factors such as, for example:

- relations of kinship or marriage or affinity within the 4th degree with the Board of Directors or senior persons in general of Omikron;
- conflicts of interest, even potential ones, with Omikron, such as to undermine the independence required by the role;
- administrative functions, in the three financial years preceding the appointment as member of the Supervisory Board, or the establishment of the

- consultancy/collaboration relationship with the same Body, of companies subject to bankruptcy, compulsory administrative liquidation or other insolvency procedures;
- public employment relationship with national or local Public Administrations during the three years preceding the appointment as member of the Supervisory Board, or the establishment of the consultancy/collaboration relationship with the same Body;
  - Conviction with a final sentence, or application of the penalty on request (so-called plea bargaining), in Italy or abroad, for the offences referred to in the Decree or other similar offences or, in any case, offences committed without negligence;
  - Conviction, with final judgment, to a penalty involving disqualification from public office, or temporary disqualification from the executive offices of legal persons and companies.

c) Continuity of action

The Supervisory Board must:

- work constantly on the supervision of the Model with the necessary powers of investigation;
- be an 'internal' structure of the company, even if it is all made up of individuals who are independent (whether internal - in the above-mentioned sense - or external) from Omikron's administrative body, so as to ensure the continuity of supervisory activities;
- see to the implementation of the Model and ensure that it is constantly updated;
- not to perform purely operational tasks that may affect the overall view of the company's activities required of it, and undermine its objectivity of judgement.

The Supervisory Board is appointed by the Board of Directors of Omikron.

The Supervisory Board shall adopt by-laws to regulate its functioning, in accordance with the law and the provisions of the Code of Conduct and the Model.

The occurrence of causes of incompatibility or ineligibility of the Supervisory Board shall result in its immediate removal from office.

In this case, the Board of Directors shall promptly replace the Supervisory Board.

The remuneration due to the Supervisory Board shall be established by the Board of Directors at the time of its appointment, and shall not be subject to any variation during the term of office, other than those determined by the appropriateness of adjusting to legal indices.

The revocation of the Supervisory Board may only be ordered for reasons related to serious breaches of the mandate conferred and must be decided by the Board of Directors.

The revocation of the powers of the Supervisory Board must take place by special resolution of the Board of Directors, exclusively for reasons of just cause, including organisational restructuring.

At the same time as appointing the Supervisory Board, Omikron entrusted each senior *manager* with the task of carrying out ongoing checks on compliance with the Model and its adequacy.

Senior *managers* have been trained according to a training plan on the Model validated by the Supervisory Board and have contributed to the definition of protocols suitable for guarding against the risks present in their field of activity.

The Supervisory Board remains solely responsible for the fulfilment of the supervisory obligations described above, it being understood that the activity performed by senior *managers* does not replace that of the Supervisory Board.

At the basis of the decision to involve senior *managers* is the intention to implement a more concrete guarantee for the implementation of the Model, through individuals who are best acquainted with the concrete operation and functioning of the activities identified in the risk areas they oversee.

Furthermore, senior *managers* are the point of contact between the operational sectors in which risk profiles have been identified and the Supervisory Board.

Apical *managers* are obliged to inform the Supervisory Board of all information necessary for the latter to comply with and fulfil its obligations to supervise the functioning and observance of the Model, as well as for the need to update it.

#### **4.1. The Supervisory Board : tasks and powers**

In exercising its powers, the Supervisory Board, in accordance with Article 6, Legislative Decree No. 231/2001:

- interprets, applies and monitors compliance with the Code of Conduct;
- supervises the observance, functioning, updating and optimisation of the Model;
- monitor the actual effectiveness and capacity of the Model;
- carries out, directly or has third parties carry out inspection, monitoring and coordination activities with other endo- and extra-corporate bodies;

- detects and reports any offenders to the competent bodies for the activation of the sanctioning procedure;
- verifies the actual implementation of dissemination and training initiatives on the principles, values and rules of conduct contained in the Code of Conduct and in the Organisational, Management and Control Model, as well as the level of knowledge of the same, also on the basis of requests for clarification and reports received.

In order to perform the aforesaid tasks, the Supervisory Board is granted the broadest and unquestionable powers; in particular, the Board may, at any time, within the scope of its autonomy and discretion, proceed with control and verification activities concerning the application of the Code of Conduct and the Model, which may also be exercised severally by each of its members.

In order to carry out its control activities, in particular, the Supervisory Board may make use of all corporate structures and resources and has the right to obtain all the information requested, as well as free access, without prior notice, to all the Company's premises and offices.

For these activities, the Supervisory Board periodically reports to the administrative body and draws up an annual written report on the status of the implementation process of the Organisation, Management and Control Model, illustrating the necessary and instrumental interventions to improve the functionality and effectiveness of the established prevention system.

If the Supervisory Board has to perform activities that require specialised competences beyond those of the members of the Supervisory Board, the Supervisory Board itself may use external consultants and professionals, choosing them from those qualified by Omikron. The task entrusted to the Supervisory Board to take care of updating the Model translates into at least the following activities:

- prepare the annual plan of audits on the adequacy and functioning of the Model;
- regulate the verification activity of senior persons and its coordination with the activities of the Supervisory Board;
- Put in place appropriate measures to keep Omikron updated on the mapping of risk areas and the traceability of information and decision-making flows, in accordance with the methods and principles followed in the adoption of this Model;
- regulate the methods of communication on the development of activities in areas at risk by the responsible persons;

- collect, process and store information relevant to compliance with the Model, also ensuring that it is kept up to date and that the information requested is effectively transmitted.

In order to fully and independently perform its duties, the Supervisory Board has an adequate *budget*. The aforementioned *budget* is quantified annually by the Supervisory Board and approved by the Omikron Board of Directors, which may not review the amount, but may request justification in the event of obvious inconsistencies. In exceptional cases, this annual *budget* may be increased with the favourable vote of the majority of the members of the Supervisory Board where necessary to fulfil its institutional tasks.

The Supervisory Board has no decision-making powers with regard to Omikron's business activities.

In any case, the Board of Directors shall be informed of each resolution of the Supervisory Board.

In order to fulfil its tasks, the Supervisory Board shall avail itself of the cooperation of any function and resource of the Company in order to obtain the relevant information or data, for the performance of its institutional tasks, without the need for any prior authorisation.

The Supervisory Board may, in any case, liaise with the persons empowered by law to carry out control activities, and request verification of the existence of the elements required by law for the purposes of the possibility of bringing liability actions or revocation for just cause. Meetings with corporate bodies to which the Supervisory Board reports must be documented. Copies of such documentation must be kept by the Supervisory Board itself.

#### **4.2. Reporting Obligations to the Supervisory Board of Omikron Italia S.r.l.**

The Supervisory Board is the recipient of any information, documentation and/or communication, including from third parties, relating to compliance with the Model.

The Addressees of this Model are obliged to report to the Supervisory Board, to be carried out following

- i) alerts;
- (ii) information (information flows).

The Supervisory Board, in compliance with the rules on *Whistleblowing* introduced by Legislative Decree no. 23/2023 and better defined in point 4.3, guarantees the utmost confidentiality with regard to any information or report, under penalty of revocation of the mandate and the disciplinary measures defined below, without prejudice to the requirements

relating to the conduct of investigations in the event that the support of consultants external to the Supervisory Board or of other corporate structures is required.

The Supervisory Board keeps all information and reports referred to in this Model in a special computerised and paper file, in compliance with the provisions on the protection of personal data.

i) Alerts

The Addressees shall promptly report to Omikron's Supervisory Board any 'violation', understood as unlawful conduct or suspicion of unlawful conduct relevant under Legislative Decree no. 231/2001 of their own knowledge, in the terms provided for by Legislative Decree no. 23/2023 and described in point 4.3. In particular, any deviation, violation or suspected violation of one's own knowledge of the rules of conduct set out in the Company's Code of Conduct, as well as the principles of conduct imposed in the performance of the sensitive activities governed by the Model, must be considered relevant.

Reports addressed to Omikron's Supervisory Board can be made to the Supervisory Board's e-mail address: [odv231omk@omikronitalia.it](mailto:odv231omk@omikronitalia.it). A special e-mail box has also been set up for the Secretariat of the Supervisory Board: [segreteriaodv231omk@omikronitalia.it](mailto:segreteriaodv231omk@omikronitalia.it).

The Supervisory Board assesses all the reports received and takes the initiatives it deems appropriate at its reasonable discretion and responsibility within the scope of its competences, possibly hearing the author of the report and the person responsible for the alleged breach. Reasons shall be given for any resulting decision; any consequent measures shall be applied in accordance with Legislative Decree No. 24/2023, and with the provisions of the chapter on the Disciplinary and Sanctions System.

The Supervisory Board, in compliance with Legislative Decree No. 24/2023, acts in such a way as to guarantee the authors of reports against any form of retaliation, discrimination, penalisation or any consequence arising therefrom, ensuring their identity is kept confidential, without prejudice, however, to legal obligations and the protection of the rights of Omikron or of persons wrongly or in bad faith accused.

ii) Information (information flows)

The Supervisory Board establishes in its control activities the documentation that, on a regular basis, must be submitted to it.

The Supervisory Board must be mandatorily informed:

- measures and/or information from judicial police bodies or any other authority, from which it can be inferred that investigations are being carried out, even against unknown persons for the offences provided for in the Decree, concerning the Company;
- visits, inspections and investigations initiated by the competent bodies (regions, regional authorities and local authorities) and, at their conclusion, any findings and sanctions imposed;
- requests for legal assistance made by persons within the Company, in the event of legal proceedings being initiated for one of the offences provided for in the Decree;
- reports prepared by the company structures as part of their control activities, from which critical elements emerge with respect to the rules of the Decree;
- periodically, information on the actual implementation of the Model in all areas/functions of the company at risk;
- on a regular basis, information on the actual compliance with the Code of Conduct at all levels of the company;
- information on the development of activities relating to areas at risk;
- the system of delegated and proxy powers adopted by the Company.

The Addressees shall immediately contact the Supervisory Board in the event of information and/or news, even unofficial, concerning the commission of the offences provided for in the Decree or in any case concerning possible violations of the Model and the Code of Conduct.

Information flows must reach the Body, by the methods indicated above.

**4.3. Whistleblowing - protection of employees and/or collaborators who report offences - Article 6, paragraph 2 *bis*, of Legislative Decree no. 231/2001 as amended by Legislative Decree no. 24/2023.**

The Company has adapted its internal communication system to the rules on *Whistleblowing* introduced by Legislative Decree No. 24/2023, which, for the purposes hereof, provide the following definitions:

- 1) 'violations: conduct, acts or omissions that harm the public interest or the integrity of the entity and that consist in illegal conduct relevant under Legislative Decree No. 231 of 8 June 2001, or violations of the organisation and management models provided for therein';
- (2) 'reporting' or 'reporting' means the written or oral communication of information on infringements;

3) 'internal reporting' means the communication, in writing or orally, of information on violations, submitted through the 'internal reporting channel' made available by the Company;

(4) 'reporting person' means the natural person who makes a report on violations acquired in the context of his/her work context;

(5) "person involved: the natural or legal person mentioned in the internal report as the person to whom the breach is attributed or as the person in any way implicated in the reported breach.";

(6) "retaliation: any conduct, act or omission, even if only attempted or threatened, occurring as a result of the report and causing or likely to cause the person making the report unfair harm, directly or indirectly.

Reports of unlawful conduct, relevant pursuant to Legislative Decree 231/2001 and based on precise and concordant facts, or of violations (even alleged violations) of the Organisation, Management and Control Model and/or of the Code of Conduct of which the Recipients of this Model have become aware by reason of their functions and within the scope of their activities, are made in compliance with the regulatory provisions on *whistleblowing*, with particular reference to the protection of the reporter from any form of retaliation.

To this end, the Company has set up an internal reporting channel that guarantees, also by using encryption tools, the confidentiality of the identity of the person making the report, the person involved and the person mentioned in the report, as well as the content of the report and the relevant documentation, in accordance with Legislative Decree No. 24/2023. The reports are made in writing or orally and are received and managed by a dedicated autonomous internal office, in compliance with the procedure adopted by the Company in accordance with Article 5(1)(e) of Legislative Decree No. 24/2023, as well as by the Supervisory Board for adequate traceability and evaluation in terms of relevance pursuant to Legislative Decree No. 231/2001.

The identity of the reporting person and any other information from which that identity may be inferred, directly or indirectly, may not be disclosed, without the express consent of the reporting person himself, to persons other than those mentioned above, within the limits expressly provided for by the legislation in force on privacy and by Article 12 of Legislative Decree no. 24/2023.



In accordance with Articles 17 and 19 of Legislative Decree No. 24/2023, it is forbidden to engage in direct or indirect acts of retaliation or discrimination against the person making the report for reasons directly or indirectly linked to the report.

The adoption of discriminatory measures against reporting persons may be reported to the ANAC, which may make use of the National Labour Inspectorate, for measures within its competence, not only by the reporting person, but also by the trade union organisation.

In accordance with the provisions in force, the retaliatory or discriminatory dismissal of the whistleblower shall be null and void, as shall any change of job or any other retaliatory or discriminatory measure taken against him/her.

The burden of proof rests on the employer, who will have to prove that, in the event of disputes related to the imposition of disciplinary sanctions, or to demotions, dismissals, transfers, or subjecting the reporting person to other organisational measures having a direct or indirect negative effect on working conditions, following the submission of the report, such measures are based on reasons unrelated to the report itself.

Any violations of the measures for the protection of the reporting person, in particular any acts of retaliation or breach of confidentiality, acts of obstruction, even if only attempted, of reporting, the adoption of reporting procedures that do not comply with Legislative Decree no. 24/2023, as well as unfounded reports made with malice or serious misconduct, shall be sanctioned in accordance with the provisions set out in Chapter 6 below "The Disciplinary and Sanctions System".

## **5. Training and information**

In order to ensure effective knowledge of the Model and the procedures it contains, Omikron organises specific training activities for its personnel.

In particular, a course will be held for senior persons, during which the contents of the Decree, the contents of the Model, responsibilities and relevant offences will be illustrated.

Top management will be in charge of managing a training activity to be addressed to all personnel and will be available to provide clarifications and insights, should the need arise.

Senior persons must also make a declaration of acknowledgement of having read the Model and must undertake to comply with it and to train employees under their supervision. This declaration will be kept by the Personnel Manager.

Omikron will set up a dedicated area on the local computer network and a physical location to store the hard copy of the Model.

The Company ENFORCES knowledge of and compliance with the Model and the Code of Conduct among third party recipients, such as consultants, collaborators, agents, suppliers, wholesalers, distributors, business *partners* and other external parties operating on behalf of the Company.

Information is ensured by circulating an official communication or by explicitly referring within contracts to the existence of the Model and the Code of Conduct.

Omikron ensures that contracts with third parties with which it does business include special clauses providing for termination of negotiation obligations in the event of non-compliance with the established ethical principles.

## **6. The Disciplinary System and Sanctions**

### **6.1. Aims of the disciplinary system**

Omikron's disciplinary system was drawn up to implement the Decree.

Omikron Italia has prepared the Model on the assumption that the application of the envisaged sanctions is unconnected with and entirely independent of the conduct and outcome of any criminal proceedings initiated by the competent judicial authority.

The sanctions indicated in the Model, therefore, supplement those provided for by law and by collective bargaining. The same, without prejudice to the regulatory provisions on the relationship between disciplinary and criminal proceedings, may be implemented regardless of the criminal relevance of the non-compliant conduct.

The sanctions indicated in the Model also supplement those provided for in Article 21 of Legislative Decree no. 24/2023 on *Whistleblowing* and applied by the ANAC:

- (a) when it establishes that retaliation has been committed or when it establishes that the report has been obstructed or an attempt has been made to obstruct it or that the duty of confidentiality has been breached;
- (b) when it establishes that no reporting channels have been established, that no procedures for the making and handling of reports have been adopted or that the adoption of such procedures does not comply with the Decree, as well as when it establishes that no verification and analysis of the reports received has been carried out;
- (c) in the case referred to in Article 16(3) of the Decree, unless the reporting person has been convicted, even at first instance, of the offences of defamation or slander or, in any event, of the same offences committed with the report to the judicial or accounting authorities.

The Disciplinary System applied by Omikron, referring to the violation of rules of conduct laid down in the company's organisational procedures, in the Code of Conduct and in this Model, identifies and defines

- non-compliant conduct
- the sanctions applicable to the different categories of workers of the Company;
- the criteria for their commensuration.

## **6.2. Sanctions applicable to employees (white collar and middle management)**

Omikron employees who violate one of the rules of conduct set out in the Model commit a disciplinary offence.

The disciplinary measures that can be imposed on these workers - pursuant to the provisions of Article 7 of Law No. 300 of 30 May 1970 (Workers' Statute) and any applicable special regulations - are those provided for by the sanctioning apparatus of the sector's CCNL, namely:

- verbal warning
- written warning
- fine
- suspension
- dismissal

Omikron has the right to temporarily suspend workers from service as a precautionary measure for as long as is strictly necessary, pending a decision on the final disciplinary measure, if the non-compliant conduct ascribed to the workers may cause serious harm to the company and/or compromise the bond of trust.

## **6.3. Penalties applicable to Managers**

In the event of violation of the rules of conduct set out in the Model by Managers, Omikron applies the most appropriate disciplinary measures against them, in accordance with the provisions of the law and any provisions of the CCNL for Industry Managers.

Omikron has the right to temporarily suspend the worker from service for the time strictly necessary, pending a decision on the final disciplinary measure, if the breach of duty ascribed to the managers may result in serious harm to the company and/or jeopardise the bond of trust.

Compliance with the provisions of the Model constitutes a fundamental fulfilment of the managerial contract, therefore, any violation of the Model by an Omikron manager will be considered, for all purposes, as a serious breach.

#### **6.4. Sanctions applicable in relations with external collaborators and *partners***

In order to ensure the full preventive effectiveness of the Model, provisions are established to be used as a framework for relations with external collaborators and business *partners*.

In particular, contracts entered into between Omikron and such parties must contain a specific express termination clause providing for the termination of the contract in the event that the counterparty violates the principles set out in the Model, constituting a danger of committing the offences provided for in the Decree, without prejudice, however, to Omikron's right to claim compensation for damages, should the counterparty's conduct be such as to cause damage to the company, as in the event of the application to it by the judge of the measures provided for in the Decree.

Suppliers must first undergo an audit to ensure that they act in accordance with the regulations before commencing any business activity with Omikron.

For these purposes, a copy of the Model must be made available to contractual partners.

#### **6.5. Types of violations of the Model and related sanctions**

The sanctionable conduct constituting a violation of the Model is as follows:

- violation of internal procedures laid down in the Model or the adoption, in the performance of activities related to sensitive activities, of conduct that does not comply with the requirements of the Model;
- violation of the internal procedures laid down in the Model, or adoption, in the performance of activities connected with sensitive activities, of conduct that differs from the prescriptions of the Model itself and that exposes the company to the risk of one of the offences referred to in the Decree being committed;
- adoption, in the performance of activities connected with sensitive activities, of conduct that is not in line with the prescriptions of the Model, and unequivocally directed towards the commission of one or more offences;
- the adoption, in the performance of activities connected with sensitive activities, of conducts that are manifestly at variance with the prescriptions of the Model, such as

to determine the concrete application against Omikron of the sanctions provided for in the Decree.

The disciplinary system is subject to constant review and evaluation by the Supervisory Board and the Board of Directors.

The Board of Directors is responsible for the concrete application of the disciplinary measures described above, after hearing the hierarchical superior of the perpetrator of the conduct.