



ORGANISATIONAL, MANAGEMENT AND CONTROL MODEL

Leg. Decree no. 231/2001

Suitable to prevent crimes of manslaughter and grievous or very grievous bodily harm committed in violation of the occupational health and safety laws introduced by Leg. Decree no. 121/2011.

Rev. 2 of 06/09/2018

Issued by: Board of Directors (Chairman/CEO)

Viewed by the Supervisory Body (Chairman..... on.....)

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1. INTRODUCTION

This document describes the Organisational, Management and Control Model that the Board of Directors of BRIANZA PLASTICA S.p.A has prepared to comply with Legislative Decree no. 231/2001 relating to following crimes:

- **Manslaughter and grievous and very grievous bodily harm (article 25-septies of Leg. Decree no. 231/01)**

2. LEGISLATIVE AND REGULATORY FRAMEWORK

2.1 Legislative Decree no. 231/2001

Legislative Decree no. 231/2001 introduced the administrative liability of legal entities, companies and associations, including those without legal personality.

These provisions were introduced following the ratification by Italy of a number of international and European Community conventions which required entities to be held liable for certain categories of offences, as specifically indicated.

Based on the provisions of said Decree, an entity is liable for offences committed or any attempts to commit offences in the interest or to the advantage of the company itself:

- by individuals who are representatives, directors or managers of the entity or one of its organisational units that has financial and functional independence, and by individuals responsible (including de-facto) for the management and control of the entity (senior managers);
- by individuals who are managed or supervised by one of the persons indicated above.

This decree, which is deemed not to be in conflict with the principle set forth in article 27 of the Constitution, according to which criminal responsibility is personal, contains administrative fines that will be applied to legal persons who are liable for criminal offences committed by directors, managers or employees in the interest or to the advantage of the Entity itself. The purpose of this is to involve, for certain types of offences, the assets of the company and the financial interests of shareholders who, up to the time of the introduction of the provision in question, were exempt from consequences in the case of offences committed by employees and/or directors in their interest or to their advantage (therefore, the entity shall not be liable if the aforementioned persons acted exclusively in their own interest or in the interest of others (art. 5 of Leg. Decree 231/2001).

The company's liability – which under article 4 of the Decree, entities with head offices in the territory of the State are also liable to prosecution for crimes committed abroad, provided that the State where the crime was committed does not intend to prosecute – is independent of the criminal and civil liability of the natural person who committed the crime and joins the latter.

In the case of a crime committed by "senior managers", article 6, paragraph 1 of said decree provides for a specific form of exemption from liability if the Entity proves that:

- a) the management body has adopted and effectively implemented, prior to the offence being committed, organisational and management models designed to prevent those types of offences;
- b) the task of monitoring the adequacy, operation, compliance and updating of the Model has been entrusted to a corporate entity which has autonomous initiative and control powers;

- c) the individuals who committed the crime did so by fraudulently circumventing the aforementioned Models;
- d) there was neither insufficient supervision nor lack of supervision by the organisational unit referred to in letter b).

In the case of a crime committed by individuals who are managed or supervised by others, the company is liable if the offence was committed due to the failure of the company to fulfil the obligations of management and supervision; however, pursuant to article 7 of the decree, the failure to fulfil the management and supervision obligation is excluded if the entity adopted and effectively implemented a Model designed to prevent offences of the type carried out, before the offence was committed.

As specified by article 7, effective implementation requires:

- a) periodic checks, with eventual modification of the model when significant violations of the requirements are discovered or when the organisation or its business activities change significantly;
- b) a suitable disciplinary system capable of penalising the failure to comply with the measures set out in the model.

The Models must (paragraph 2 of article 6):

- identify the activities in which there is a possibility that a crime may be committed;
- contain specific protocols for making and implementing the Entity's decisions relating to the crimes it must prevent;
- define the procedures for managing the financial resources needed to prevent crimes from being committed;
- include obligations to inform the body responsible for supervising the operation, compliance and adequacy of the models;
- introduce a suitable disciplinary system capable of imposing appropriate penalties for non-compliance with the procedures of the model;
- in relation to the nature and size of the organisation as well as the type of activity carried out, provide for appropriate measures to ensure that the activity is carried out in compliance with the law and to promptly detect and eliminate any risk situations.

For offences relating to the violation of the occupational health and safety laws, an additional point of reference must be art. 30 of Leg. Decree no. 81/2008, as amended and supplemented, which indicates specific suitability requirements.

Based on the provisions of Leg. Decree no. 231/2001, as amended and supplemented, the entity's administrative liability refers to the following types of crimes that can be summarised, for convenience, in the following categories:

- crimes against the Public Administration (e.g. corruption, extortion, embezzlement against the State, fraud against the State and computer fraud against the State, referred to in articles 24 and 25 of Leg. Decree no. 231/2001);
- organised crime offences (e.g. offences for conspiracy to commit a crime, electoral malpractice based on agreements between politicians and members of mafia-type organisations, referred to in article 24-ter of Leg. Decree no. 231/2001);

- crimes against the public faith (e.g. forgery of money, public credit cards and revenue stamps and of instruments or signs of recognition, referred to in article 25-bis of Leg. Decree no. 231/2001);
- crimes against industry and trade (e.g. illegal competition with threats or violence, fraud in trade activities, sale of non-genuine foodstuffs as genuine, referred to in article 25-bis. 1);
- corporate crimes (e.g. false corporate reporting, obstruction of audit, unlawful influence on the shareholders' meeting, referred to in article 25-ter of Leg. Decree no. 231/2001);
- crimes for the purposes of terrorism or the subversion of democracy, referred to in article 25-quarter of Leg. Decree no. 231/2001);
- crimes against the individual (e.g. reducing or holding a person in a condition of slavery or servitude, referred to in article 25-quarter and article 25-quinquies of Leg. Decree no. 231/2001);
- crimes of insider trading (e.g. abuse of privileged information and market manipulation, referred to in article 25-sexies of Leg. Decree no. 231/2001);
- crimes regarding violation of occupational health and safety laws (e.g. manslaughter and grievous or very grievous bodily harm referred to in article 25-septies of Leg. Decree no. 231/2001);
- crimes of receipt, laundering, self-laundering and use of money, goods or benefits of unlawful origin (referred to in article 25-octies of Leg. Decree no. 231/2001);
- computer crimes and unlawful data processing (article 24-bis of Leg. Decree no. 231/2001);
- crimes regarding the violation of copyright and other related rights (article 25-novies of Leg. Decree no. 231/01);
- crimes connected to the inducement to refrain from making statements or making false statements to legal authorities (article 25-decies of Leg. Decree no. 231/2001);
- environmental crimes (article 25-undecies of Leg. Decree no. 231/2001);
- crimes relating to the employment of illegally staying third-country nationals (article 25-duodecies of Leg. Decree no. 231/2001);
- transnational crimes (e.g. conspiracy to commit a crime and crimes of obstruction of justice, provided that the crimes are "transnational" in nature).

2.2 Predicate crimes

articles 24 and 25: embezzlement of funds from the State or European Union (article 316-bis of the Italian Criminal Code), undue receipt of funds to the detriment of the State (article 316-ter of the Italian Criminal Code), aggravated fraud against the State (article 640, paragraph 2, no. 1, of the Italian Criminal Code), aggravated fraud for the purpose of obtaining public grants (article 640-bis of the Italian Criminal Code), computer fraud against the State or other public entity (article 640-ter of the Italian Criminal Code), corruption due to an official act or due to an official act contrary to official duties (articles 318, 319 and 319-bis of the Italian Criminal Code), bribery of a public official (article 320 of the Italian Criminal Code), bribery in judicial proceedings (article 319-ter of the Italian Criminal Code), penalties for the briber (article 321 of the Italian Criminal Code), incitement to bribery (article 322 of the Italian Criminal Code), extortion (article 317 of the Italian Criminal Code), corruption, incitement to corruption and bribery of members of bodies of the European Union and officials of the European Union or foreign countries and international public organisations (article 322-bis of the Italian Criminal Code), illegal inducement to give or promise benefits (article 319-quater of the Italian Criminal Code).

article 24-bis: crimes of forgery of a public or private computer document (article 491-bis of the Italian Criminal Code), unlawful access to a computer or electronic system (article 615-ter of the Italian Criminal Code), holding and unlawful distribution of access codes to computer or electronic systems (article 615-quater of the Italian Criminal Code), distribution of equipment, devices or computer programs aimed at damaging or disconnecting a computer or electronic system (article 615-quinquies of the Italian Criminal Code), interception, impediment or unlawful disconnection of computer or electronic communications (article 617-quater of the Italian Criminal Code), installation of equipment aimed at intercepting, preventing or disconnecting computer or electronic communications (article 617-quinquies of the Italian Criminal Code), damaging of information, data and computer programs (article 635-bis of the Italian Criminal Code), damaging of information, data and computer programs used by the State or other public organisations or, in any case, organisations of public interest (article 635-ter of the Italian Criminal Code), damaging of computer or electronic systems (article 635-quater of the Italian Criminal Code), damaging of computer or electronic systems of public interest (article 635-quinquies of the Italian Criminal Code) and computer fraud of parties that provide electronic signature certification services (article 640-quinquies of the Italian Criminal Code).

article 24-ter: association to commit a crime (article 416 of the Italian Criminal Code), conspiracy to commit mafia-type crimes, including foreign ones (article 416-bis of the Italian Criminal Code), electoral malpractice based on agreements between politicians and members of mafia-type organisations (article 416-ter of the Italian Criminal Code), kidnapping of a person for extortion purposes (article 630 of the Italian Criminal Code), article 74 of Presidential Decree no. 309/1990 (conspiracy to traffic narcotics or psychotropic drugs), article 407 of the Italian Criminal Code (maximum duration of preliminary investigations).

article 25-bis: counterfeiting of money, spending and introduction into the State, in a complicit manner, of counterfeit money (article 453 of the Italian Criminal Code), alteration of money (article 454 of the Italian Criminal Code), spending and introduction into the State, in a non-complicit manner, of counterfeit money (article 455 of the Italian Criminal Code), spending of counterfeit money received in good faith (article 457 of the Italian Criminal Code), counterfeiting of revenue stamps, introduction into the State, purchase, retention or putting into circulation of counterfeited revenue stamps (article 459 of the Italian Criminal Code), forgery of watermarked paper used for the production of legal tender or revenue stamps (article 460 of the Italian Criminal Code), manufacturing or retention of watermarks or instruments to be used for the counterfeiting of money, revenue stamps or watermarked paper (article 461 of the Italian Criminal Code), use of forged or altered revenue stamps (article 464 of the Italian Criminal Code), forgery, alteration or use of distinguishing marks or signs, or of patents, models and drawings (article 473 of the Italian Criminal Code), introduction into the state and trading of products with false signs and trademarks (article 474 of the Italian Criminal Code).

article 25-bis.1: crimes of disruption in the freedom of trade and industry (article 513 of the Italian Criminal Code), illegal competition with threats or violence (article 513-bis of the Italian Criminal Code), fraud against national industries (article 514 of the Italian Criminal Code), fraud in trade (article 515 of the Italian Criminal Code), sale of non-genuine foodstuffs as genuine (article 516 of the Italian Criminal Code), sale of industrial products with false trademarks (article 517 of the Italian Criminal Code), manufacturing and trade of goods produced in violation of industrial property ownership rights (article 517-ter of the Italian Criminal Code), infringements of geographical indications or denomination of origin of food products (article 517-quater).

article 25-ter: crimes of false corporate reporting and false corporate reporting of listed companies (articles 2621 and 2622 of the Italian Civil Code), 2621-bis (minor facts), obstruction of audit (article 2625, paragraph 2 of the Italian Civil Code), undue return of contributions (article 2626 of the Italian Civil Code), illegal division of profits and reserves (article 2627 of the Italian Civil Code), illegal operations on shares or company quotas or quotas of the parent company (article 2628 of the Italian Civil Code), operations to the detriment of creditors (article 2629 of the Italian Civil Code), failure to communicate a conflict of interest (article 2629-bis of the Italian Civil Code), fictitious formation of share capital (article 2632 of the Italian Civil Code), undue division of company assets by liquidators (article 2633 of the Italian Civil Code), unlawful influence on the shareholders' meeting (article 2636 of the Italian Civil Code), market manipulation (article 2637 of the Italian Civil Code), hindering public supervisory authorities from performing their functions (article 2638 of the Italian Civil Code), corruption among private individuals (article 2635 of the Italian Civil Code).

article 25-quater: all crimes under Italian Criminal Code and special laws for terrorism or subversion of democratic order.

article 25-quater 1: crime of female genital mutilation (article 583-bis of the Italian Criminal Code).

article 25-quinquies: crimes of reducing or holding a person in a condition of slavery or servitude (article 600 of the Italian Criminal Code), trafficking of people (article 601 of the Italian Criminal Code), purchase and sale of slaves (article 602 of the Italian Criminal Code), crimes relating to child prostitution and exploitation (article 600-ter of the Italian Criminal Code), to child pornography and exploitation (article 600-ter of the Italian Criminal Code), possession of pornographic material produced through the sexual exploitation of children (article 600-quarter of the Italian Criminal Code), grooming and solicitation of children (article 609-undecies of the Italian Criminal Code), 600-quater.1 of the Italian Criminal Code (virtual pornography)

article 25-sexies: crimes of abuse of privileged information (article 184 of Leg. Decree no. 58/1998) and market manipulation (article 185 of Leg. Decree no. 58/1998).

article 25-septies: manslaughter (article 589 of the Italian Criminal Code), grievous or very grievous bodily harm (article 590 of the Italian Criminal Code) committed in violation of the occupational health and safety laws.

article 25-octies: crimes of receiving (article 648 of the Italian Criminal Code), laundering (article 648-bis of the Italian Criminal Code) and use of money, goods or benefits of illegal origin (article 648-ter), 648-ter 1 of the Italian Criminal Code (self-laundering).

article 25-nonies: some crimes regarding copyright violations provided for by Law no. 633/1941 (articles 171, 171-bis, 171-ter, 171-septies, 171-octies).

article 25-decies: crime of inducement to refrain from making statements or making false statements to legal authorities (article 377-bis of the Italian Criminal Code).

article 25-undecies: "Environmental crimes", this relates to the following crimes: 452-bis of the Italian Criminal Code (Environmental pollution), 452-quater of the Italian Criminal Code (Environmental disaster); 452-quinquies (Crimes of negligence against the environment), 452-octies of the Italian Criminal Code (aggravating circumstances), 452-sexies (traffic and abandonment of highly radioactive waste), article 727-bis of the Italian Criminal Code (killing, destruction, capture, removal, or possession of protected species of wild animals or plants); article 733-bis of the Italian Criminal Code (destruction or deterioration of habitats within a protected site); Leg. Decree no. 152/06: article 137, paragraphs 2, 3, 5, first and second sentences, 11, 13 (regarding disposal of wastewater); article 256, paragraph 1, letters a and b, 3 first and second sentences, 5, 6 first

sentence, (activities of unauthorised waste management); article 257, paragraphs 1 and 2, (site reclamation); article 258, paragraph 4, second sentence (violation of obligations of communication, obligatory record and form keeping); article 259, paragraph 1 (illegal trafficking of waste); article 260, paragraphs 1 and 2 (Organised activities for the illegal trafficking of waste); article 260-bis, paragraphs 6, 7, second and third sentence, paragraph 8, first and second sentence (computer control system for the traceability of waste); article 279, paragraph 5 (relating to emissions). Law no. 150/1992 (crimes relating to international trade of animal and vegetable species in danger of extinction, as well as the trade and possession of live mammals and reptiles which may endanger public health and security) article 1, paragraphs 1 and 2; article 3-bis, article 6, paragraph 4. Law no. 549/1993 (measures to protect the ozone layer) article 3, paragraph 6. Leg. Decree no. 202/2007 (pollution caused by ships) article 8, paragraphs 1 and 2, article 9, paragraphs 1 and 2.

article 25-duodecies: crime of use of illegally staying third country nationals (article 22, paragraph 12-bis, Leg. Decree no. 286/1998).

Article 10 of Law no. 146 of 16 March 2006: Transnational crimes, i.e. crimes punishable with imprisonment of not less than a maximum of four years, if an organised criminal group is involved and if it: a) is committed in more than one State, b) or is committed in one State but a substantial part of its preparation, planning, direction or supervision takes place in another State, c) or is committed in one State, but an organised criminal group involved in criminal activities in one or more States is implicated, d) or is committed in one State but has significant effects in another State, relating to the following offences: conspiracy to commit a crime (article 416 of the Italian Criminal Code), conspiracy to commit mafia-type crimes, including foreign ones (article 416-bis of the Italian Criminal Code), inducement to refrain from making statements or making false statements to the legal authorities (article 377-bis of the Italian Criminal Code), aiding and abetting (article 378 of the Italian Criminal Code), conspiracy to commit a crime for the purpose of smuggling of tobacco processed abroad (article 291-quater of Presidential Decree no. 43/1973), conspiracy to illegally traffic narcotics or psychotropic drugs (article 74 of Presidential Decree no. 309/1990), provisions against illegal immigration (article 12 of Leg. Decree no. 286/1998).

The categories listed above are destined to increase further due to the legislative tendency to extend the administrative liability referred to in the Decree, also in compliance with the international and community obligations.

At the date of this document, Brianza Plastica S.p.A. has given priority to developing an Organisational Model aimed solely at crimes referred to in article 25-septies, i.e. occupational health and safety.

More details of the above crimes are given below, as they relate to particular disciplines in the sector.

2.3 Legislative Decree no. 81/2008

Offences relating to safety at work

Law no. 123 of August 2007, with the amendments indicated in article 300 of Leg. Decree no. 81/2008 has introduced, among the crimes included in Leg. Decree no. 231/2001-septies, manslaughter or grievous or very grievous bodily harm with violation of the regulations on the protection of occupational health and safety resulting also from the failure to provide workplace health and safety protections.

Article 300 of Leg. Decree no. 81/2008 amended the sanctions, differentiating them according to the seriousness of the damage and the missing or incomplete risk assessment in organisations with specific, particularly significant risks (article 55, paragraph 2, letters a, b and c) and has defined (article 30) the minimal requirements of the Organisational Model provided for by Leg. Decree no. 231/ 2001.

The law aims to define the important role of the organisation for the application of prevention and protection standards in the field of Health and Safety at Work.

It should be remembered that manslaughter is defined in article 589 of the Italian Criminal Code and that grievous and very grievous bodily harm are defined in articles 583 and 590 of the Criminal Code.

2.5 Liability and sanctions

It should be noted that the assessment of the Administrative Liability, as well as the determination of the type and quantum of the sanction are attributed to the criminal judge competent for the proceedings relating to the crimes on which the Administrative Liability depends.

Article 9 of the Decree distinguishes administrative sanctions depending on the offence in:

- a) fines;
- b) disqualification sanctions;
- c) confiscation;
- d) publication of the sentence.

2.6 Fines (articles 10, 11 and 12 of the Decree)

Fines are applied to all cases in which the Administrative Liability of the Entity is ascertained. In order to determine the amount of the fine applicable in an appropriate manner to the criminal act committed, the Decree uses the “quota” mechanism. The Criminal Judge, therefore, must establish the number of “quotas” – not less than 100 and not more than one thousand (of an amount from € 258.23 to € 1,549.37) that the Entity must pay.

The Judge determines the number of quotas based on the indices identified in article 11, paragraph 1:

- seriousness of the offence;
- degree of responsibility of the Entity;
- activities carried out to mitigate the consequences of the offence;
- as well as on the basis of the economic and equity conditions of the Entity.

Limits are set on the fines for environmental offences.

2.7 Disqualification sanctions (art. 9, paragraph 2 of the Decree)

The disqualification sanctions, identified by article 9, paragraph 2 of the Decree, may be imposed only in the cases strictly provided for and only for certain offences. They include:

- ban on the carrying out of business activities;
- suspension or withdrawal of authorisations, licences or permits enabling the commission of the offence;
- ban on entering into contracts with the Public Administration, other than to obtain a public service;
- exclusion from concessions, loans, contributions or subsidies and possible revocation of those already granted;

- ban on advertising goods and services.

Like fines, the type and duration of the disqualification sanctions are determined by the competent Criminal Judge. They, however, have a minimum duration of three months and a maximum duration of two years and can be applied to the Entity either at the outcome of the trial and, therefore, after ascertaining the guilt of the Entity, or as a precautionary measure, or when:

- serious evidence is found leading to retain the existence of the Entity's Administrative Liability resulting from an administrative offence dependent on a crime;
- well-founded and specific elements emerge that make it possible to believe that there is a real danger that offences of the same nature as the one for which the action is being taken will be committed;
- the Entity has derived a significant profit from the offence.

2.8 Confiscation (art. 19 of the Decree)

Confiscation of the price or profit of the crime is a mandatory sanction that follows any conviction (article 19 of the Decree).

2.9 Publication of the sentence (art. 18 of the Decree)

The publication of the sentence is a possible sanction and provides for the application of a disqualification sanction (art. 18 of the Decree).

Seizure (articles 53 and 54 of the Decree)

The Judicial Authority may also impose: a) preventive seizure of assets permitted for confiscation (art. 53 of the Decree); b) precautionary seizure of movable and immovable goods of the Entity if there is good reason to believe that there is no collateral for payment of the fine, the cost of the proceedings and other amounts due to the State (art. 54 of the Decree).

With regard to environmental offences, the disqualification sanctions are applied within the specific terms and in the manner indicated in Decree no. 121/2011 which introduced them.

3.0 Seizure (articles 53 and 54 of the Decree)

The Judicial Authority may also impose: a) preventive seizure of assets permitted for confiscation (art. 53 of the Decree); b) precautionary seizure of movable and immovable goods of the Entity if there is good reason to believe that there is no collateral for payment of the fine, the cost of the proceedings and other amounts due to the State (art. 54 of the Decree).

With regard to environmental offences, the disqualification sanctions are applied within the specific terms and in the manner indicated in Decree no. 121/2011 which introduced them.

3. DESCRIPTION OF THE ORGANISATION AND METHOD OF PREPARING THE MODEL

Presentation of Brianza Plastica SpA

The **Brianza Plastica group** is made up of three companies that contribute to the study, production and supply of high quality materials and products, thus making the Brianza Plastica Group a leader in the field of fibreglass laminates and industrial and civil insulation.

The **Brianza Plastica Group** comprises the following companies:

- Brianza Plastica S.p.A.
- Plasti-Bat SA
- Brianza USA Corporation

Brianza Plastica is the company from which the group was born and developed. The company was founded in 1962 with the production of Elyplast® fibreglass laminates. Over the years, the production was expanded and today Brianza Plastica also produces roofing and insulation systems able to meet the most varied needs of the building industry.

- Carate Brianza (MB), headquarters and production site
- San Martino di Venezzè (RO), two production sites
- Ostellato (FE), production site
- Ferrandina (MT), production site
- Nola (NA), commercial warehouse

The Ferrandina (MT) production site was established in 2003 to increase and enhance the production of the ISOTEC® thermal insulation panel, the ideal under-tile element for new roofs and for the renovation of old roofs, and Elyfoam®, the thermal insulation panel in polystyrene.

In 2006, the production capacity of the Brianza Plastica group was further increased with the opening of a new site in San Martino di Venezzè (RO). This production plant specialises in the study and manufacturing of ELYCOLD® cold laminates, which are ideal for the production of motorhomes, caravans, temperature-controlled refrigerated trucks and industrial cold rooms.

The plant in Ostellato (FE) became part of the Brianza Plastica Group in 2008. This acquisition allowed Brianza Plastica to further increase its production capacity and to become a leading company in the production of fibreglass laminates.

In 2014, it opened the commercial-logistics centre of Elkhart to serve the entire US market and to strengthen its presence in the territory.

Opened in 2016, the new production site of San Martino di Venezzè (RO) is further enhanced with the production of flat fibreglass laminates (using the “discontinuous cold-laminating” procedure).

Currently, the range of products are as follows:

ELYPLAST®: continuous “hot” laminating production of fibreglass laminates for industrial and agricultural buildings and greenhouses.

ELYPLAN®: continuous “hot” production of flat fibreglass laminates for the walls and floors of cars and cold rooms;

ELYCOLD®: continuous “cold” production of fibreglass laminates for the walls and floors of cars and cold rooms;
ISOTEC®: production of under-tile rectified thermal insulation panels or ventilated facades in polyurethane foam for civil buildings;

ELYFOAM®: production of rectified thermal insulation panels in extruded polystyrene foam (XPS) for civil buildings;

X-ROOF®: production of rectified under-tile thermal insulation panels in extruded polystyrene foam (XPS) for civil buildings

ACCESSORIES: marketing of products and accessories for the building industry.

In 2010, Brianza Plastica S.p.A. prepared the Organisational Model (pursuant to decree no. 231/2001) for its offices, designed to prevent crimes of manslaughter and grievous or very grievous bodily harm in violation of accident prevention and health and safety at work laws, the Code of Ethics and Conduct and the management-operating procedures. The Organisational Model is based on the requirements of the international standard OHSAS 18001:2007.

This Organisational and Management Model applies to all production sites, warehouses and to the registered office of Brianza Plastica SpA, and in particular:

- Carate Brianza (MB), headquarters and production site
- Ferrandina (MT), production site
- San Martino di Venezze (RO), two production sites
- Ostellato (FE), production site
- Nola (NA), commercial warehouse

3.1 Administrative forms

As reported in the Company’s certificate issued by the Chamber of Commerce on 23 January 2018.

Brianza Plastica S.p.A. is managed by a board of four directors.

The Board of Directors is vested with the widest powers for the management of the company, without exception of any kind, and in particular it is granted all the faculties for achieving the company’s purposes, which are not by law or by the articles of association strictly reserved to the shareholders’ meeting. The company’s management is controlled by a board of statutory auditors composed of 3 acting members and 2 alternative members who remain in office for 3 financial years.

In order to allow a precise management of the process with specific reference to the protection of the psycho-physical integrity of workers, an organisational chart has been defined within Brianza Plastica SpA that contains a procedure for the definition of the roles and responsibilities.

At present, the company has decided not to define powers and delegated managers (art. 16) with regard to Health and Safety aspects but simply to formally appoint Giuseppe Crippa as the Employer.

The organisational structure of Brianza Plastica SpA is illustrated in the company's official Organisational Chart, which can be referred to for more specific information.

The main functions of the hierarchical structure are listed below:

EMPLOYER / CHAIRMAN: Giuseppe Crippa

MANAGING DIRECTORS: Alberto Crippa and Paolo Crippa

SALES MANAGER FOR ITALY: Roberto Gatti

MANAGER OF SALES, EXPORTS AND FLAT LAMINATES DIVISION: Alberto Crippa

FINANCE, ADMINISTRATION AND CONTROL MANAGER: Massimo Colombo

PREVENTION AND PROTECTION SERVICE OFFICER / TECHNICAL MANAGER: Davide Viganò

MANAGER OF CARATE PRODUCTION SITE: Marco Merlini

MANAGER OF ROVIGO AND FERRARA PRODUCTION SITES: Marco Buriani

PREVENTION AND PROTECTION SERVICE OFFICER / PRODUCTION MANAGER OF FERRANDINA (MT) SITE: Giuseppe Narciso

PURCHASING MANAGER: Marco Campora

LOGISTICS MANAGER: Alessandro Somaschini

EDP MANAGER: Paolo Pessina

MANAGER OF R&D LABORATORY: Giovanni Terragni

MARKETING MANAGER: Vera Vaselli

QUALITY/SAFETY/ENVIRONMENT MANAGER: Gabriele Chini

3.2 Preliminary analysis and risk assessment, choice of model to be adopted, sensitive areas

By resolution of the Board of Directors of 21 January 2010, the Company adopted this Organisational, Management and Control Model (hereinafter "the Model"), in compliance with the provisions of Legislative Decree no. 231/2001 aimed at preventing the crimes of manslaughter or grievous or very grievous bodily harm, as well as environmental crimes.

The preparation and updating of the Model is the result of a complex and carefully planned process that involves the implementation of a series of activities aimed at building a risk prevention and management system in accordance with the indications contained in Legislative Decree no. 231/2001 and in the Confindustria Guidelines (2008).

The activities carried out can be summarised as follows (with particular reference to the categories of offences considered):

1) Risk identification, analysis and assessment. This activity is generally carried out by examining company activities and company documentation (organisational charts, main company procedures, minutes of board meetings, powers of attorney, documentation relating to the company's governance system and other relevant documentation) and a series of meetings with key persons in the company structure (Directors, General Management, Health and Safety Officers, Production Managers, etc.). The purpose of these meetings is, above

all, to identify the sensitive activities, pursuant to Legislative Decree no. 231/2001, carried out in the organisation and, therefore, to carefully examine the methods for carrying out these activities and to verify the existence of any controls already in place (e.g. existing procedures, verifiability, traceability, consistency and coherence of the operations, separation of responsibilities, documentability of the controls).

- With regard to the analysis and assessment of the Health and Safety risks, specific reference is also made to the document set forth in article 28 of Leg. Decree no. 81/2008.

The probability of the occurrence of each predicate offence was therefore assessed following an in-depth analysis of the current level of management of the processes which could lead to the violation, in terms of authorisation, surveillance and measurement, and management of the emergencies and operational controls.

As part of the risk assessment, the Organisation has evaluated the organisational and systemic aspects that already make up the reference Model, detailing the actions to be taken in order for it fully meet the requirements of Leg. Decree no. 231/2001.

The context of the company is analysed to identify in which sectors and according to which methods crimes of the type referred to in Leg. Decree no. 231/2001 may be committed, and also to identify the areas of activity that must be considered sensitive for the purposes of Leg. Decree no. 231/2001 for the categories of crimes taken into consideration.

2) Elaboration and adaptation of the applicable control standards (protocols/procedures for planning the formulation and implementation of the entity's decisions). Following the identification of the categories of activities carried out in the company considered sensitive pursuant to Leg. Decree no. 231/2001, specific control standards have been drawn up based on the principles and indications contained in the Confindustria guidelines and international regulations. These standards must be implemented (or simply adapted) by the company when performing the aforesaid activities, with reference also to the system of roles and responsibilities in the relevant company areas.

3) Comparative analysis. In order to detect the ability to meet the requirements imposed by Leg. Decree no. 231/2001, a comparative analysis is performed between the existing organisational and control model and the principles of the reference model defined in accordance with Leg. Decree no. 231/2001.

4) Preparation and adoption of the Model. The Model provided for by Leg. Decree no. 231/2001 is prepared at the end of the procedure described above. The Model adopted by the company consists of a general part and a part relating to the specific requirements with reference to the offences indicated above (health and safety at work).

The decree specifies that the definition and adoption of the Organisation Model must be carried out by the Executive Body, i.e. in the case of Brianza Plastica S.p.A. by the Board of Directors, who is responsible for the ordinary and extraordinary administration and management of the company.

5) Identification and appointment of the Supervisory Body. In order to give full application to what is required by the standard, the Organisation has identified the structure and functions of the Supervisory Body on the Organisational, Management and Control Model prepared in relation to crimes involving health and safety at work.

4 CHARACTERISTICS AND MANAGEMENT CRITERIA OF THE MODEL AND DOCUMENTATION

4.1 Organisational and management model

The Model constitutes an organic set of principles, rules, provisions, organisational schemes and related tasks and responsibilities, functional to the implementation and diligent management of a control and monitoring system for activities identified as sensitive activities in accordance with Leg. Decree no. 231/2001. Therefore, its function involves the preparation of a structured and organic system of procedures and control activities aimed at reducing the risk of the commission (or attempted commission) of the offences set forth in Leg. Decree no. 231/2001 and considered significant for the activities of Brianza Plastica S.p.A., also through detailed correspondence with procedures and practices aimed at eliminating or reducing the risks present.

The characteristics of the Model are described in this document and in the directly referenced documents, also in the management systems adopted; in particular, the system is divided into the following components:

- Code of Ethics
- Organisational System implemented according to the OHSAS 18001:2007 standard
- Operating and management procedures
- Authorisation and signatory powers
- Control and management systems (e.g. internal auditors, internal control committees)
- Communication to personnel and their training
- Company Organisational Chart
- Code of Conduct

For the offences identified, the dedicated sections indicate the reference criteria for the specific documentation.

4.2 Criteria for defining the Model

The Model has been defined in compliance with the indications set forth in Leg. Decree no. 231/2001, in the Confindustria Guidelines and, for the part relating to Occupational Health and Safety offences, in compliance with article 30 of Leg. Decree no. 81/2008 and with the requirements of the Ministry of Labour and Social Policies, with particular reference:

- to the document of the Permanent Advisory Commission for Occupational Health and Safety pursuant to article 6 of Leg. Decree no. 81/2008. Document of 20 April 2011;
- to the Ministerial Decree of 13 February 2014 relating to the simplified procedures for the adoption of organisational and management models in small and medium sized enterprises.

The preparation of the Model took into account the procedures and control systems already in place and operating within the company, as they were known based on the documentation examined and the interviews carried out.

The aforesaid set of procedures, rules and principles, which make up the Model, has been integrated according to the following key principles:

- compliance with the principle of identifying tasks in the performance of the activities deemed sensitive pursuant to Leg. Decree no. 231/2001 and simultaneous application of the principle of separation of functions;
- the need for company provisions translated into formal procedures and rules suitable for regulating sensitive activities in accordance with Leg. Decree no. 231/2001;
- guarantee of traceability, verifiability and documentability subsequent to the relevant activities pursuant to Leg. Decree no. 231/2001;
- monitoring activities necessary for the periodic/timely updating of powers of attorney, as well as the internal control system in line with the decision-making system and the entire organisational structure.

In compliance with the provisions of Leg. Decree no. 231/2001 and paragraph 3 of article 30 of Leg. Decree no. 81/2008, the Model has provided for:

- the definition of a Code of Ethics;
- the establishment of a Supervisory Body, endowed with autonomous powers of initiative and control, which was given the task of supervising the operation, adequacy and compliance of the Model and of maintaining the conditions of suitability of the measures adopted;
- the obligations to inform the Supervisory Body (and vice versa) of the sensitive activities pursuant to Leg. Decree no. 231/2001;
- targeted communication activities of the rules of conduct and the procedures established;
- periodic verification of the activities considered sensitive pursuant to Leg. Decree no. 231/2001 and the updating of the Model;
- introduction of a suitable disciplinary system capable of penalising the failure to comply with the measures set out in the Model.

4.3 Criteria for issuing, verifying, reviewing and updating the Model. Communication methods

The documents:

- Organisational and Management Model
- Code of Ethics

are issued, as previously mentioned, by the Board of Directors and verified by the Supervisory Body.

The Board of Directors reviews and, if necessary, updates these documents, after:

- changes to the organisation and business activity;
- changes to the legislative framework;

- reports by the Supervisory Body on significant violations of the provisions of Leg. Decree no. 81/2008

The Supervisory Body is in charge of monitoring the actual updating.

The “Regulations of the Supervisory Body” that govern its functioning are issued and updated in an unquestionable manner by the Body itself, which submits them to the Board of Directors and all the functions involved.

The principles contained in the Model have, first of all, the aim of determining full awareness, in the potential perpetrator of a crime referred to in Leg. Decree no. 231/2001, to commit an offence and, consequently, to make him aware of the fact that the commission of this offence is strongly condemned by the Company.

For this reason, the content of the Model and Code of Ethics must be communicated to the company’s personnel, and in particular, to all those who are directly or indirectly involved in the sensitive activities pursuant to Leg. Decree no. 231/2001.

Moreover, since the Model and the Code of Ethics are addressed to all those who work towards achieving the company’s objectives, they must not only be communicated to the company’s employees, but also to those who, although not formally qualified as employees, work towards achieving the company’s contractual objectives, and whom the Company is able to manage or supervise.

A similar communication (the Model for the parts of interest only) will be addressed to suppliers, contractors and subcontractors and will be aimed at allowing the latter to acknowledge the adoption, by Brianza Plastica SpA, of the Organisational Model and to request that these entities behave in a manner consistent with the purposes of the Decree when dealing with the Company.

5 SUPERVISORY BODY

In accordance with the provisions of Leg. Decree no. 231/2001 (article 6, paragraph 1, letter b), the management body must entrust the task of supervising the operation, adequacy and updating of the organisational, management and control model, to “a corporate body with autonomous powers of initiative and control.”

This point has been taken from paragraph 4 of article 30 of Leg. Decree no. 81/2008, which calls for ‘...an appropriate control system on the implementation of said model and on the maintenance over time of the conditions of suitability of the measures adopted.’

Therefore, in addition to the various internal control systems, a Supervisory Body is set up to supervise the functioning and adequacy of the Organisational and Management Model and to ensure that it is updated.

The main requirements of the Supervisory Body, as proposed by the Guidelines for the preparation of Organisational and Management Models issued by Confindustria and also adopted by the judicial bodies in the various published case-law rulings can be identified as follows:

- autonomy and independence: the body must be treated as a staff unit placed in the upper echelons of the organisational structure and must report directly to the Board of Directors. Moreover, this body must

not be assigned operational activities which, by their nature, would jeopardise its objectivity of judgement (e.g. to not appoint those who are directly involved in carrying out sensitive activities);

- professionalism: the body must have all the knowledge, tools and techniques needed to effectively carry out the activities;
- continuity of action: the body must be able to guarantee an effective and constant implementation of the organisational model;
- integrity: each member must not be involved in proceedings relating to predicate offences and must not have a criminal record for similar offences or in any case for offences that may cast doubt on their professional ethics.

The Board of Directors appoints the members of the Supervisory Body by letter of appointment.

The term of office of the members of the Supervisory Body shall be determined by a resolution of appointment; the term of office may be revoked only for just cause.

The Supervisory Body has autonomous powers of initiative and control, adequate resources (for which the Board of Directors provides it with an appropriate budget and grants it the power to make sporadic or continuous use of company employees in the performance of its functions) and its members may not suffer prejudice as a result of the activities carried out in order to perform their office.

In particular, in order to carry out the supervisory duties pursuant to Leg. Decree no. 231/2001, the Supervisory Body avails itself of the appropriate professionals, whose qualification criteria are defined and verified on the basis of the curriculum vitae collected (for example: knowledge of the Health and Safety Regulations, inspection and investigation capabilities, qualification in the management of systems).

The Supervisory Body has the right to access all the documents and all the premises of Brianza Plastica SpA in order to better perform its duties.

The Supervisory Body of Brianza Plastica S.p.a. is multi-subjective and comprises the following members:

- Dr Oscar Cogliati from the external company STAR: Expert in Health and Safety matters and in auditing techniques and identified as secretary of the Supervisory Body
- Mr Gabriele Chini, internal member of the Quality, Safety and Environment Service and identified as Chairman of the Supervisory Body.

All employees are required to provide any information requested by the Supervisory Body and to notify it of the occurrence of any significant events.

Without prejudice to more restrictive rules established within the operational regulations of the Body itself, the following people cannot be appointed as members, and if appointed, shall forfeit their office: banned, disqualified or bankrupt persons or persons who have been sentenced to a penalty involving the ban from public office or executive offices; spouses and relatives up to the fourth degree of members of the company's corporate bodies; or those who have been convicted or have agreed to the application of a penalty by virtue of a measure, even if not final, for one of the crimes referred to in the decree.

In the event of the aforesaid forfeiture or dismissal for other reasons, unless otherwise provided for in the regulations of the Supervisory Body, these members will be promptly replaced in accordance with the provisions set out above.

Each employee or collaborator of Brianza Plastica S.p.A. must report any violation of the model to the Supervisory Body. The report may be made confidentially and the author of the report may not be subject to discrimination or prejudice as a result of the report. All reports must be sent to the Supervisory Body through the dedicated email address: comunicazioni_odv_brianzaplastica@starsis.it from a private email address, as required by Law no. 179/2017 (published in the Official Gazette of 14/12/2017 – “Entry into force of the provisions 29/12/2017) for the protection of employees who report crimes or irregularities that they witnessed as part of a public or private working relationship.”

The email address odv@brianzaplastica.it used by the Organisation remains active for transmitting documents to the Supervisory Body.

In particular, even in the absence of a violation to the model, accidents, occupational diseases and any situation of high risk that occurs must also be reported to the Supervisory Body.

All information, reports and data sent to the Supervisory Body are kept by said body and cannot be disclosed.

5.1 Information flows

A key role for the correct management and **adequate functioning** of the Supervisory Body in relation to the Health and Safety part of the Organisational Model is the correct and constant management of the communication referred to in article 6, paragraph 2, letter d) which considers it necessary to “...*provide for obligations of information to the body appointed to supervise the functioning and adequacy of the models.*”

The information and reports that the **Organisation** undertakes to periodically transmit at the beginning of the Supervisory Body’s activity, following significant changes or at the request of the Supervisory Body, are as follows:

1. Complete, updated and current Company certificate issued by the Chamber of Commerce, including administrative and control bodies, proxies, local units (every six months and in the event of changes to the company).
2. Updating of the relevant hierarchical and functional figures (organisational chart) also to report that nothing has changed
3. Accidents, and total duration of each single event that caused an absence from work, of the last period since the last communication (at the occurrence of the event)
4. Medications (last year).
5. Accidents / Significant events that can potentially cause serious injuries (last period).
6. Reports of Occupational Diseases, and their type, known by the Company (last period).

7. Minutes (last year) with annexes, pursuant to article 35 of Leg. Decree no. 81/2008.
8. Inspections, Administrative Procedures and Sanctions relating to Health, Safety and the Environment by the control bodies (during the last period and upon occurrence of the event).
9. Internal sanctions on health, safety and the environment (during the last period) and analysis of their causes.
10. Update status of the Risk Assessment Document, changes made and the reason for these changes (annually and upon occurrence of the significant event).
11. Planning and execution of safety inspections of equipment, systems in general and environmental investigations
12. The updated and approved versions of the Organisational Model, Code of Ethics and table of related procedures.

In the case of particularly serious events (injuries with prognosis of more than 40 days or of a permanent nature, accidents with environmental significance, etc.), the relevant information must be transmitted in a timely manner (within 24 hours of the event).

At the request of the Supervisory Body, the Organisation undertakes to send (non-exhaustive list), if not already sent at the beginning of the Body's activity:

1. Risk Assessments in general and their updating (Health and Safety);
2. Health and Safety Audits;
3. Industrial hygiene inspections which may uncover occupational diseases;
4. Safety investigations that reveal discrepancies that may cause accidents

In any case, the Supervisory Body has free access to all the company's documents and may request all recipients of the model and the company's control bodies for data and information relevant to the performance of its activity.

This information will be sent to the email address of the Supervisory Body: odv@brianzaplastica.it.

At least every six months, the Supervisory Body reports to the Board of Directors on the implementation of the model and on any critical aspects found (without prejudice to the Supervisory Body's freedom to notify, if necessary, the company's control body of any situations deemed to be relevant in relation to the sensitive issues referred to in the Model).

The Supervisory Body is responsible for notifying any violations of the Model.

5. DISCIPLINARY SYSTEM

Article 6, paragraph 2, letter e) and article 7, paragraph 4, letter b) of Leg. Decree no. 231/2001 establishes (with reference to managers and people managed by others) the need to prepare a suitable disciplinary system aimed at sanctioning non-compliance of the measures indicated in the organisational, management and control model (and in particular the management rules, procedures, instructions, orders for the governance of sensitive materials).

The definition of sanctions, commensurate with the offence and equipped with deterrence mechanisms, applicable in the event of the failure to comply with the measures contained in the Model is aimed at contributing to the effectiveness of the Model itself and to the efficiency of the control action of the Supervisory Body.

The sanctions provided for by the disciplinary system will be applied upon any violation of the provisions contained in the Model, regardless of the course and outcome of any criminal proceedings initiated by the legal authorities, where the behaviour constitutes an offence under Leg. Decree no. 231/2001.

6.1 Measures applied to executives, office workers and manual workers

Compliance with the provisions and rules of conduct set out in the Model constitutes fulfilment by the company's employees of the obligations provided for by article 2104, paragraph 2 of the Italian Civil Code, of which the content of these obligations are a substantial and integral part of the Model itself.

Violation of the individual provisions and rules of conduct set forth in the Model by employees of the company always constitutes a disciplinary offence.

It should be noted that employees who do not hold management positions are subject to the National Collective Labour Agreement for Rubber and Plastic processing.

The measures indicated in the Model, the non-compliance of which shall be penalised, are communicated by means of an internal memo to all employees, posted on the company's notice boards and binding for all employees of Brianza Plastica SpA. Disciplinary measures may be imposed on employees in accordance with the provisions of article 7 of Law no. 300 of 20 May 1970 (the so-called "Workers' Statute) and any special applicable regulations.

When a violation to the Model is reported, a procedure for verifying any deficiencies is initiated in accordance with the National Collective Labour Agreement applicable to the specific employee involved in the procedure. Therefore:

- a verification procedure is initiated each time a violation of the Model is reported;
- if the procedure verifies that the Model has been violated, the disciplinary action provided for by the applicable National Collective Labour Agreement is imposed;
- the imposed sanction is proportionate to the seriousness of the violation.

More specifically, if the violation has been verified, at the request of the Supervisory Body, and after hearing the hierarchical superior of the perpetrator of the censored conduct, the Department Manager and the Human Resources Manager analyse the employee's motivations and, if necessary, identify the disciplinary sanction applicable based on the National Collective Labour Agreement of reference.

After applying the disciplinary sanction, the Human Resources Manager communicates the imposition of this sanction to the Quality, Safety and Environment service, which in turn will inform the Supervisory Body.

All legal and contractual obligations relating to the imposition of the disciplinary sanction, as well as the procedures, provisions and guarantees provided for by article 7 of the Workers' Statute and the specific National Collective Labour Agreement applicable to disciplinary measures, have been complied with.

6.2 Measures applied to managers

In the event of violation of the Model by managers, after carrying out the verifications set out in the previous paragraph, Brianza Plastica SpA adopts, with regard to those responsible, the most suitable measures.

If the violation of the Model causes the relationship of trust to fail, the sanction is identified as dismissal for just cause.

6.3 Measures applicable to directors.

Upon notification of a violation of the Model's provisions and the rules of conduct by members of the Board of Directors, the Supervisory Body must promptly inform the Board of Statutory Auditors and the entire Board of Directors of the event. Recipients of the Supervisory Body's information may, in accordance with the provisions of the Articles of Association, take appropriate measures including, for example, the calling of a shareholders' meeting, in order to adopt the most suitable measures according to law.

6.4 Measures against commercial partners, consultants, collaborators and third-parties in general.

Violation by commercial partners, consultants, external collaborators or other entities having contractual relations with the Organisation of the Model's provisions and rules of conduct and applicable to them, or the possible commission of the offences set forth in Leg. Decree no. 231/2001 by these people, will be sanctioned in accordance with the specific contractual clauses that will be included in the relevant contracts.

These clauses will make explicit reference to compliance of the Model's provisions and rules of conduct, and may provide for the obligation of these third parties, not to adopt behaviour or actions that may result in a violation of the Model by the company. In the event of a breach of this obligation, the contract must be terminated with the possible application of the appropriate penalties.

Obviously, the company shall have the prerogative to request compensation for damages deriving from the violation of the Model's provisions and rules of conduct by third parties.

Third-party companies are required to follow, especially regarding the management of health and safety, the code of conduct adopted by Brianza Plastica S.p.A. and to work towards achieving the objective of maximum protection of health and safety if they work for the company; otherwise, the company reserves the right to have them removed from the premises.

6. REFERENCE DOCUMENTS

7.1 Company Organisational Chart

7.3 Code of Ethics

- SPECIAL HEALTH AND SAFETY PART