



Model of organization, management and control pursuant to Legislative Decree no. 231 of 8 June 2001

General part

Approved by the Board of Directors with resolution of 5 December 2023



Index

Definitions

Structure of this document

General Section

1. Legislative Decree no. 231 of 8 June 2001

1.1. Criminal liability of entities

1.2. The categories of so-called crimes-prerequisite

1.3. The criteria for attributing liability to the institution; the waiver of liability

1.4. The indications of the Decree concerning the characteristics of the organization, management and control model

1.5. Sanctions

2. Logic S.p.A.: the Company and its corporate governance and internal control system

2.1. The Company

2.2. The corporate governance system

2.3. The internal control system

3. Model Preparation Methodology; Modification and Update of Model

4. Recipients of the Model and regulation of relations with third parties

5. The Supervisory Body

5.1. Function

5.2. Requirements and composition of the Supervisory Body

5.3. Eligibility requirements for members of the Supervisory Body

5.4. Appointment, revocation, replacement, revocation and withdrawal

5.5. Activities and powers

5.6. Information flows towards SB

6. Whistleblowing

7. Disciplinary system



- 7.1. General principles
- 7.2. Violations of Model
- 7.3. Measures against employees
- 7.4. Violations of the Model by managers and related measures
- 7.5. Measures against the Board of Directors and the Board of Statutory Auditors
- 7.6. Measures against SB members and third parties
- 7.7. Whistleblowing System Breach Disciplinary System
- 8. Communication of the Model and Training of Recipients**
- 9. Introduction to Special Part**
- 10. Relevant pre-requisite offences for the Company**
- 11. General control units**

Annexes

Definitions

Sensitive Activities: activities of the Company in which there is a risk of commission of crimes referred to in the Decree or relevant for the management of financial resources

CCNL: National Collective Labor Agreement

Code of Ethics adopted by Logic S.p.A.

Employees: who have an employment contract with the Company or Para subordinate, as well as workers administered.

D.Lgs. 231/2001 or Decree Legislative Decree 8 June 2001, n. 231

Logic or Company: Logic S.p.A

Confindustria Guidelines: document issued by Confindustria (approved 7 March 2002 and updated to June 2021) for the preparation of the Models of organization, management and control referred to in D.Lgs. 231/2001

Model: Model of organization, management and control adopted by the Company pursuant to Legislative Decree no. 231/2001

Supervisory Body or SB : Body foreseen by art. 6 of D.Lgs. 231/2001, which is entrusted with the task of supervising the operation and compliance with the Model and its update

PA: Public Administration, for which are intended jointly:

- ministries;



- supervisory authorities or guarantors;

- **Public entities:** entities created by a State's act in order to meet the organizational or functional needs of the State itself. For example the Municipalities and Provinces, the Chambers of Commerce, the INPS, the ASL, the ARPA, the Inland Revenue Service, the Guardia di Finanza;

- **Public Officials:** persons who exercise a public legislative, judicial or administrative function and who may form or manifest the will of the PA through the exercise of authoritative or certifying powers, such as, for example members of state and territorial administrations, of supranational administrations (for example, of the European Union), of the Forces of Order and of the Guardia di Finanza, of the Chambers of Commerce, of the Building Commissions, judges, judicial officers, the subsidiary bodies of the administration of justice (for example, the insolvency administrators), the directors and employees of public bodies, the private individuals vested with powers that allow to form or manifest the will of the Public Administration;
- **persons entrusted with a public service:** persons who, for whatever reason, provide a public service, that has to be understood as an activity governed by the same forms of public service but is characterized by a lack of the typical powers of the latter, excluding the performance of simple public order tasks and the performance of purely material work. A private individual or an employee of a private company may also be qualified as a public service employee when carrying out activities aimed at the pursuit of a public purpose and the protection of a public interest.
- **procedures:** Procedures, *policies*, organizational arrangements, service orders and all other provisions, provisions and acts of the Company.

Structure of this document

This document consists of a General Part and a Special Part, containing the Protocols governing Sensitive Activities.

The General Part deals with the following topics:

- the regulation referred to in D.Lgs. 231/2001;
- the Company's governance system;
- the methodology for preparing the Model;
- the entities to which the Model applies;
- the composition and functioning of the Supervisory Body;
- Whistleblowing;
- the sanction system to safeguard the violations of the Model;
- the spread of the Model and the training of the staff.

The Protocols that constitute the Special Part, instead, contain the discipline of Sensitive Activities and report the controls, aimed at or otherwise suitable to reduce the risk of commission of the crimes provided for by the Decree. These controls are implemented in the Procedures.



The following documents are also an integral part of the Model:

- the document "*Control & risk self-assessment D.Lgs. 231/2001*", which formalizes the results of control and risk self-assessment aimed at identifying Sensitive Activities
- the Code of Ethics, which defines the general principles and rules of conduct of the Company
- The Procedures.

These documents and documents can be found in the manners provided for their spread to the Company's staff.

General part

1. Legislative Decree no. 231 of 8 June 2001

1.1. Criminal liability of entities

The Legislative Decree of June 8, 2001, n. 231 introduces and regulates the administrative liability arising from the offence of collective bodies. This form of liability combines aspects of the penal and administrative systems. According to the Decree, in fact, the entity is punished with an administrative sanction, as it is liable for an administrative offence, but the sanction system is based on the criminal trial: the competent authority to contest the offence is the Public Prosecutor and the criminal court imposes the sanction. The responsibility of the entities for crime has, therefore, formally administrative nature, but is essentially a criminal responsibility.

Moreover, the same is distinct and independent from that of the natural person who commits the crime, so that it remains even if the offender has not been identified, or when the crime has been extinguished for a cause other than amnesty. In any case, the responsibility of the body is added, and does not replace, to that of the natural person who committed the crime.

The field of application of the Decree is very wide and concerns all entities with legal personality (including, of course, companies), associations even without legal personality, public economic entities. On the other hand, the legislation in question does not apply to the State, to local and regional authorities, to non-economic public bodies and to bodies performing functions of constitutional importance (such as political parties and trade unions, for example).

1.2. The categories of cd. Crimes-presupposition

The body can be called to account only for crimes – so called crimes-presupposition - indicated as a source of responsibility by the Decree, or in any case by a law that came into force before the commission of the fact constitutes a crime.



At the date of approval of this document, the offences-assumption belong to the following categories:

- crimes against the Public Administration (art. 24 and 25);
- IT crimes and unlawful data processing (art. 24-bis);
- crimes of organized crime (Art. 24-ter);
- falsehood in coins, public credit cards, stamps and instruments or identifying marks (Art. 25-bis);
- crimes against industry and trade (Art. 25-bis.1);
- corporate offences (Art. 25-ter);
- crimes for the purpose of terrorism or subversion of the democratic order (Art. 25-quer);
- practices of female genital mutilation (art.25-quer.1);
- crimes against individual personality (Art. 25-quinquies);
- market abuse (Art. 25-sexies);
- manslaughter or serious or very serious injury, committed in violation of the rules on the protection of health and safety at work (Art. 25-septies);
- receiving, laundering and using illicit money, goods or utilities, and self-laundering (Art. 25-octies);
- offences relating to non-cash means of payment (Art. 25-octies.1)
- crimes in the matter of copyright infringement (art. 25-novies);
- inducement not to make statements or make false statements to the judicial authority (art. 25-decies);
- environmental crimes (art. 25-undecies);
- employment of illegally staying third-country nationals (Art. 25-duodecies);
- racism and xenophobia (Art. 25-terdecies);
- fraud in sports competitions, illegal gambling or betting and gambling by means of prohibited devices (Art. 25-querdecies);
- tax offences (Art. 25-quinquiesdecies);
- smuggling (art. 25-sexiesdecies)
- crimes against cultural heritage (Art. 25-septiesdecies);
- recycling of cultural goods and destruction and looting of cultural and landscape assets (Art. 25-duodevicies);
- transnational crimes (art. 10, Law 16 March 2006, n. 146);
- offences relating to entities operating within the virgin olive oil sector (Art. 12, Law no. 9 of 14 January 2013).

The amendments to the offences provided for by the Decree were made by the following legislative acts Decree Law No. 350 of 25 September 2001, which introduced Article 25-bis "Counterfeiting money, public credit cards and revenue stamps", later amended and renamed "Crimes of counterfeiting money, public credit cards, revenue stamps and identification instruments or signs" by Law No. 99 of 23 July 2009. 99; Legislative Decree No. 61 of 11 April 2002, which introduced Article 25-ter "Corporate Offences", subsequently amended by Law No. 262 of 28 December 2005, Law No.



190 of 6 November 2012, Law No. 69 of 30 May 2015, Legislative Decree No. 38 of 15 March 2017 and Law 9 January 2019, no. 3; Law no. 7 of 14 January 2003, which introduced art. 25-quater 'Crimes for the purpose of terrorism or subversion of the democratic order'; Law no. 228 of 11 August 2003, which introduced art. 25-quinquies "Crimes against the individual", later amended by Law No. 199 of 29 October 2016; Law No. 62 of 18 April 2005, which introduced Article 25-sexies "Market abuse"; Law No. 7 of 9 January 2006, which introduced Article 25-quater.1 "Female genital mutilation practices"; Law no. 146 of 16 March 2006, which provides for the liability of entities for transnational offences; Law no. 123 of 3 August 2007, which introduced art. 25-septies 'Manslaughter and grievous or very grievous bodily harm, committed in violation of the rules on accident prevention and on the protection of hygiene and health at work', later amended and renamed 'Manslaughter or grievous or very grievous bodily harm, committed in violation of the rules on the protection of health and safety at work' by Legislative Decree 9 April 2008, no. 81; Legislative Decree No. 231 of 21 November 2007, which introduced Article 25-octies "Receiving, laundering and use of money, goods or utilities of unlawful origin", later amended and renamed "Receiving, laundering and use of money, goods or utilities of unlawful origin, as well as selflaundering" by Law No. 186 of 15 December 2014 Law no. 48 of 18 March 2008, which introduced Article 24-bis "Computer crimes and unlawful data processing", later amended by Decree Law no. 105 of 21 September 2019, converted by Law no. 133 of 14 November 2019; Law no. 94 of 15 July 2009, which introduced Article 24-ter "Organized crime offences"; Law no. 99/2009 - already mentioned - which introduced Article 25-bis.1 121) "Inducement not to make statements or to make mendacious statements to the Judicial Authorities"; Legislative Decree 121/2011 - already mentioned - which introduced art. 25-undecies "Environmental offences", later amended by Law no. 68; Legislative Decree No. 109 of 16 July 2012, which introduced art. 25-duodecies "Employment of third-country nationals whose stay is irregular", later amended by Law No. 161 of 17 October 2017; Law No. 190/2012 - already cited - which amended art. 25; Law No. 9 of 14 January 2013, which provides for the liability of entities for offences related to the virgin olive oil supply chain Law No. 167 of 20 November 2017, which introduced Article 25-terdecies "Racism and xenophobia"; L. 3/2019 - already cited - which amended art. 25; Law 3 May 2019, n. 39 that introduced art. 25-quaterdecies «Fraud in sports competitions, abusive exercise of gambling or betting and gambling exercised by means of prohibited appliances»; Decree Law 26 October 2019, No. 124, converted by Law 19 December 2019, No. 157, which introduced art. 25-quinquiesdecies «Tax crimes»; Legislative Decree 14 July 2020, n. 75, which amended Articles. 24, 25, 25-quinquiesdecies, and introduced art. 25-sexiesdecies «Contraband»; Legislative Decree 8 November 2021, n. 184, which introduced art. 25-octies.1 «Offences relating to payment instruments other than cash»; Law 9 March 2022, n. 22, which introduced art. 25-septiesdecies «Crimes against cultural heritage» and art. 25-duodevicies «Recycling of cultural goods and devastation and looting of cultural and landscape heritage

The institution can also be called to answer to the Italian court for alleged crimes committed abroad under the following conditions:

- the general conditions of procedure provided by articles. 7, 8, 9 and 10 c.p. to be able to prosecute in Italy a crime committed abroad;
- the entity has its head office in the territory of the Italian State;
- the State of the place where the offence was committed shall not proceed against the institution.

1.3. The criteria for attributing liability to the institution; the liability waiver

In addition to the commission of one of the crimes-prerequisite, for the institution to be punishable under Legislative Decree. 231/2001 other regulatory requirements must be integrated. These additional criteria of the responsibility of institutions can be distinguished into "objective" and "subjective".

The first objective criterion is supplemented by the fact that the offence was committed by an entity linked to the entity by a qualified relationship. A distinction is made between:



- "subjects in a top position", that is, who hold positions of representation, administration or management of the institution, such as, for example the directors, directors-general or directors of an autonomous organizational unit and, in general, the persons managing, even de facto, the entity itself or an autonomous organizational unit thereof;
- "subordinated entities" means all those who are subject to the management and supervision of the subjects in the top position. This category includes employees and those who, although not part of the staff, have a job to do under the direction and control of apical subjects.

The identification of the above subjects disregards the contractual framework of the relationship that they have with the institution; in fact, among them must also be included subjects not belonging to the staff of the institution, where these act in the name, for or in the interest of the institution itself.

A further objective criteria is the fact that the offence must be committed in the interest or for the benefit of the institution. It is sufficient to have at least one of the following two alternative conditions (in this sense, v. Cass. Pen., Sec. II, 20 December 2005, n. 3615):

- interest exists where the offender has acted with the intention of favoring the institution, irrespective of whether that objective has been achieved
- The advantage exists when the institution has drawn - or could have drawn - from the crime a positive, economic or different result.

As for the subjective criteria of attribution of liability to the institution, these relate to the preventive tools that the same is equipped with in order to prevent the commission of one of the crimes-prerequisites in the exercise of business activity.

In fact, the Decree, in case of commission of a crime by a subject in a top position, provides for exemption from liability for the institution if the same proves that:

- the management body has adopted and effectively implemented, before the commission of the fact, models of organization, management and control suitable to prevent crimes of the kind that occurred;
- the task of supervising the functioning and compliance of the models and of updating them has been entrusted to a body of the body with autonomous powers of initiative and control;
- the person in the top position committed the crime by fraudulently circumventing the models;
- there has been no failure or insufficient supervision by that body.

In the case of offences committed by subordinates, the institution may be held liable only if it is established that the commission of the offence was made possible by non-compliance with management or supervisory obligations.

This is excluded, however, if prior to the commission of the crime, the institution has provided itself with models of organization, management and control suitable to prevent crimes of the species of the one committed.

The institution shall participate in the criminal proceedings with its legal representative, unless the latter is accused of the offence on which the administrative offence depends. With



regard to this aspect, in the event that the legal representative is investigated for an offence-presupposition of the administrative offence ascribed to the institution, and it is therefore in a situation of conflict with the interests of the institution itself, the appointment of the institution's lawyer must be through an entity specifically delegated to this activity for cases of possible conflict with criminal investigations against the legal representative (in this sense, v. Cass. Pen., Sec. III, 13 May 2022, n. 35387).

1.4. The indications of the Decree regarding the characteristics of the organization, management and control model

The Decree limits itself to regulating some general principles regarding the model of organization, management and control, with the following minimum content:

- identification of the activities of the institution in which offences may be committed;
- provision of specific protocols for planning the training and implementation of the institution's decisions in relation to the offences to be prevented;
- identification of ways of managing the financial resources to prevent the commission of crimes;
- adopting a disciplinary system capable of penalizing non-compliance with the measures indicated in the model;
- identification of information flows towards the Supervisory Body;
- provision, in relation to the nature and size of the organization, as well as the type of activity carried out, of appropriate measures to ensure the conduct of the business in compliance with the law and to detect and eliminate risk situations in a timely manner;
- provides the internal reporting channels referred to in Legislative Decree 24/23.

The Decree establishes that the model is subjected to periodic verification and updating, both in the event that significant violations of the prescriptions emerge, and if significant changes occur in the organization or activity of the institution.

1.5. The sanctions

The sanction system provided for by Legislative Decree No. 231/2001 is divided into four types of sanction, which may be subject to the institution in case of conviction pursuant to the Decree:

- financial penalty: is always applied if the court considers the institution responsible and is calculated through a system based on shares, which are determined by the court in the number and amount; the number of shares, to be applied between a minimum and a maximum which vary according to the case, depends on the



seriousness of the offence, the degree of liability of the institution, the activity carried out to eliminate or mitigate the consequences of the offence or to prevent the commission of other offences; the amount of the individual share must be established, however, between a minimum of € 258.00 and a maximum of € 1,549.00, depending on the economic and financial conditions of the institution;

➤ interdictive sanctions: apply, in addition to pecuniary sanctions, only if expressly provided for the offence for which the institution is convicted and only if at least one of the following conditions applies:

- the institution made a significant profit from the offence and the offence was committed by an apical entity, or by a subordinate if the commission of the offence was made possible by serious organizational deficiencies
- in case of recurrence of wrongdoing.
- the interdictive sanctions provided for by the Decree are:
- the prohibition from exercising the activity
- suspension or revocation of authorizations, licenses or functional concessions to the commission of the offence
- the prohibition of contracting with the PA, except to obtain the provision of a public service
- Exclusion from facilities, funding, subsidies or subsidies and withdrawal of those already granted
- The prohibition to advertise goods or services.

Exceptionally applicable with definitive effects, the interdictive sanctions are temporary, with a duration ranging from three months to two years (up to seven years with reference to the allegations of corruption) and relate to the specific activity of the institution to which the offence relates. They may also be applied on a provisional basis, at the request of the Public Prosecutor, where there are serious indications of the liability of the institution and well-founded and specific elements that indicate that the danger of further commission of offences of the same nature as the one for which proceedings are being taken;

- confiscation: with the sentence is always ordered the confiscation of the price or profit of the crime or of goods or other utilities of equivalent value;
- publication of the sentence: it might be ordered when the entity is ordered to pay an interdictive penalty and consists in the publication at the expense of the body of the sentence, in extract or in full, in one or more newspapers indicated by the judge in the judgment as well as by posting in the municipality where the entity has its head office.

Administrative penalties shall be imposed on the institution within five years of the date of commission of the offence at the basis of the administrative offence.

The final conviction of the body shall be recorded in the national register of administrative penalties for criminal offences.

The Decree also governs the liability regime of the entity in the event of transformation, merger, division and sale of the company.



In case of transformation of the institution, the responsibility for the crimes committed before the date on which the transformation has had effect remains firm. The new entity will therefore be subject to the sanctions applicable to the original entity, for acts committed prior to the transformation.

In the event of a merger, the entity resulting from the merger, including by incorporation shall be liable for the offences for which the entities involved in the merger were responsible.

In the case of division, shall remain without prejudice to the liability of the entity divided for offences committed before the date on which the division took effect. The entities benefiting from the division are jointly and severally obliged to pay the financial penalties imposed on the entity divided up within the limits of the value of equity transferred to each individual institution, unless it is an entity to which the branch of activity in which the offence was committed has also been partly transferred. The interdictive sanctions apply to the institution (or entities) where the business in which the offence was committed has remained or merged.

In the event of transfer or transfer of the company in the context of which the offence was committed, the transferee shall be jointly and severally obliged to pay the financial penalty, subject to prior examination by the transferring institution, within the limits of the value of the transferred business and within the limits of the financial penalties resulting from the books of accounts required or due for offences known to the transferee.

2. Logic S.p.A.: the Company and its corporate governance and internal control system

2.1. The Company

Logic S.p.A. deals with the study, design, production, implementation, revision and maintenance, trade and representation both in Italy and abroad of industrial electronic equipment and aerospace equipment in general, and related materials and accessories. In addition, the Company also acts as a commission agent and agent of entities or companies operating in the same field.

2.2. The corporate governance system

The Company's *corporate governance system* is actually structured as follows:

- **Board of Directors:** has sole responsibility for the management of the business and can therefore carry out any acts it deems appropriate for the implementation and achievement of the social objectives, except only for those acts which by law and the Statute are the exclusive competence of the Assembly;
- **Board of Auditors:** social management is controlled by a collegial body made up of three full members and two alternates;
- **Auditing firm:** Accounting control is entrusted to an auditing firm registered in the register established within the Ministry of Economy and Finance.

The *corporate governance* system of the Company includes the Model and Procedures aimed, in addition to the prevention of the offences provided for by the Decree, to make the system of controls as efficient as possible.



The essential basis of the Model is the Code of Ethics adopted by the Company (**Annex n.1**), which formalizes the ethical principles and values that it inspires in the conduct of its business.

The Code of Ethics is an integral and essential part of the Model and recognizes legal relevance and mandatory effectiveness to the ethical principles and behavioral standards described in it, also with a view to the prevention of corporate crimes, and establishes the basis for compliance with existing legislation.

2.3. The internal control system

Logic's internal control system, in particular with reference to Sensitive Activities and consistently with the provisions of the Confindustria Guidelines, is based on the following principles:

- Clear identification of roles, tasks and responsibilities of the parties participating in the implementation of company activities (internal or external to the organization)
- division of duties between those who perform an activity operationally, those who control it, those who authorize it and those who register it (where applicable)
- Verifiability and documentability of ex post operations: the relevant activities conducted (especially in the context of Sensitive Activities) find adequate formalization, with particular reference to the documentation prepared during their implementation. The documentation produced and/or available on paper or electronically is archived by the Functions/subjects involved
- Identification of preventive and ex post checks, manual and automatic checks: manual and/or automatic checks are provided, in order to prevent the commission of crimes or to detect ex post irregularities that could conflict with the purposes of the Model. Such controls are more frequent, articulated and sophisticated within those Sensitive Activities characterized by a higher risk profile of the commission of crimes.

The components of the internal control system can be traced back to the following elements:

- System of ethical principles aimed at the prevention of the crimes provided for by the Decree
- Organizational system sufficiently formalized and clear
- system of authorizing and signing powers consistent with defined organizational and management responsibilities
- Management control system capable of providing timely reporting of the existence and onset of critical situations
- communication and training system for personnel concerning the elements of the Model;
- disciplinary system adequate to penalize the violation of the rules of the Model
- System of operating procedures, manual or IT, aimed at regulating activities in company areas at risk with the appropriate control measures
- Information system for carrying out operational or control activities within the scope of Sensitive Activities, or in support thereof.



With reference to the system of ethical principles, the communication and training system and the disciplinary system, reference is made to the Code of Ethics, as well as to the provisions of paragraphs 7 and 8 of this General Part.

The Company's organizational system is defined through the preparation of a company organizational chart and a system of company rules and procedures that regulates the tasks and areas of responsibility of the main organizational figures.

The authorization and decision-making system is composed of a detailed and coherent system of powers and powers of attorney adequately formalized, based on the following principles:

- the delegations combine each management power with the relevant responsibility and an adequate position in the organizational chart, and are updated as a consequence of organizational changes;
- each delegation defines and describes in a specific and unequivocal way the management powers of the delegate and the person to whom the delegate reports hierarchically/functionally;
- the management powers assigned with the delegations and their implementation are consistent with the company objectives
- the delegation must have spending powers appropriate to the functions conferred on him
- powers of attorney are attributed exclusively in individuals with internal functional delegation or specific office, provide for the extension of powers of representation, and possibly, limits on expenditure.

The management control system adopted by Logic is divided into the different phases of drawing up the annual budget, analyzing periodic final accounts and developing forecasts.

The system guarantees the:

- plurality of parties involved, in terms of appropriate division of functions for processing and transmitting information;
- ability to provide timely reporting of the existence and emerging of critical situations through an adequate and timely information flow and reporting system.

Article 6 (2) (c) of the Decree explicitly states, moreover, that the Model must *«identify methods of managing financial resources suitable for preventing the commission of offences»*.

In order to reach this scope, the management of financial resources is defined according to principles based on reasonable division of functions, such as to guarantee that all disbursements are requested, carried out and controlled by independent functions or subjects as distinct as possible, to whom, furthermore, no other responsibilities are assigned that could lead to potential conflicts of interest.



Article 6 (2) (b) of the Decree explicitly states that the Model must *«provide for specific protocols aimed at planning the formation and implementation of the decisions of the entity in relation to the crimes to be prevented»*.

To this end, the management of financial resources shall be defined on the basis of principles based on reasonable segregation of functions to ensure that all disbursements are required, carried out and supervised by independent functions or entities that are as distinct as possible, and which are not assigned any other responsibilities that could lead to potential conflicts of interest.

In order to reach this scope, the Company has equipped itself with Procedures that allow regulating Sensitive Activities, and therefore to guide and guarantee the implementation and implementation of the control measures provided for by the Model. The Procedures shall in particular ensure the application of the following principles:

- clear formalization of roles, responsibilities, methods and timing of the implementation of regulated operational and control activities
- representation and discipline of the separation of tasks between the subject who takes the decision (decision impulse), the subject who authorizes its implementation, the subject who carries out the activities and the subject to whom control is entrusted
- traceability and formalization of each relevant activity of the process covered by the procedure in order to retrace a posteriori what has been achieved and the evidence of the principles and control activities applied
- Adequate level of storage of relevant documentation.
To safeguard the company's documentary and information assets, are then foreseen adequate security measures
To safeguard the risk of loss and/or alteration of the documentation relating to Sensitive Activities or unwanted access to data/documents.

In order to oversee the integrity of the data and the effectiveness of the information systems and/or IT applications used for carrying out operational or control activities within the framework of Sensitive Activities, or in support thereof, the presence and operation are guaranteed:

- users' profiling systems in relation to access to modules or environments;
- rules for the correct use of company IT systems and aids (hardware and software supports);
- automated systems access control mechanisms;
- automated access blocking or inhibition mechanisms;
- Automated mechanisms for managing authorization workflows.

3. Methodology for preparing the Model; modifications and updating of the Model



The Company has proceeded to carry out a preventive so-called *control and risk self-assessment* activity in order to prepare this document, consistently with the provisions of the Decree, with the Confindustria guidelines and with the indications deduced from jurisprudence.

The *control and risk self-assessment* activities have been conducted and coordinated by the Company with the support of a Project Team of external consultants and with the direct involvement of the Company's *Management*.

In particular, these activities were divided into the following phases:

- acquisition and analysis of documentation relevant to the governance and internal corporate control system (for example organizational charts, behavioral codes, delegation and power of attorney structure, internal procedures, reports and minutes);
- preliminary identification of Sensitive Activities within the competence of the various organizational structures concerned, with particular reference to those most affected by the scope of Legislative Decree 231/2001, also considering the identification of potential new crime risks;
- identification of *key officers* to be involved in interviews
- conducting of interviews finalized to:
 - identification/confirmation of Sensitive Activities, the operational methods of conducting them and those involved
 - identification of potential (inherent) risks of committing predicate offences attributable to individual Sensitive Activities
 - analysis and evaluation of the control devices/systems in place to mitigate the above risks and identification of possible areas for improvement
- Sharing with *Management* of the evidence that has emerged and formalization of the same in a summary report ("Control & risk self-assessment and Gap analysis pursuant to Legislative Decree 231/2001") which constitutes an integral part of this document.

This activity has led to the identification of appropriate safeguards that have to be implemented in the control system in order to make it suitable for decreasing the risk of committing crimes, as well as the effective implementation of the above safeguards in the control system by the individual key officers involved from time to time.

The Company has adopted this version of its Organization, Management and Control Model with resolution of the Board of Directors of 5 December 2023.

The Model must always be promptly modified or integrated, exclusively by resolution of the Board of Directors, in the event that:



- significant changes have occurred in the relevant legislation (for example: introduction of new predicate offences into the Decree), as well as in the organization or activity of the Company;
- violations or circumventions of the provisions contained therein have been found, which have demonstrated their non-effectiveness for the purposes of crime prevention.

Changes to the Procedures take place by the Managers of the Functions concerned.

4. Recipients of the Model and regulation of relationships with third parties

The Model applies:

- to the Directors even de facto of the Company;
- to Company Employees;
- to those who, in any case, operate on mandate and/or on behalf of the Company (for example, by virtue of contract, such as consultants, or specific power of attorney, such as lawyers in court); these subjects are bound to comply to the Model through specific contractual clauses

In addition, any contract entered into by the Company with suppliers of products, goods or services must include, in the hands of the supplier, the commitment or, in the event that the supplier is a legal person, the guarantee that its directors and employees undertake:

- to comply with applicable legislation and not to commit crimes;
- to respect the principles of the Code of Ethics and the Model (which will be brought to the attention of the supplier himself in the manner considered most appropriate by the Company, for example by publication on its website);
- answer to eventual requests for information by the SB of the Company

as well as the right for the Company to proceed with the application of forms of protection (for example termination of the contract, application of penalties, etc.), where a violation of said commitments and guarantees is identified.

5. The Supervisory Body

5.1. Function

In compliance with the Decree, the Company entrusts its Supervisory Body with the task of constantly supervising:

- on the observance of the Model by the persons to whom the Model applies, as identified in the previous paragraph, and on the implementation of the requirements of the Model itself in carrying out the activities of the Company;
- on the effectiveness of the Model in preventing the commission of the crimes referred to in the Decree;
- on updating the Model.



5.2. Requirements and composition of the Compliance Committee

Case law and best practices in the field of Legislative Decree 231/2001 have identified the following requirements of the Supervisory Body as indispensable:

- **Autonomy and independence:** the concepts of autonomy and independence do not have a valid definition in an absolute sense, but must be declined and framed in the operational complex in which they are to be applied. Since the Supervisory Body has to verify compliance, in company operations, with the control devices applied, its position within the institution must guarantee its autonomy from any form of interference and conditioning on the part of any component of the body. In particular, of the operational leaders, especially considering that the function exercised is also expressed in the supervision of the activity of subjects in a top position. Thus, the Compliance Committee is accountable, in carrying out its functions, only to the governing body.

Furthermore, in order to better guarantee the autonomy of the Supervisory Body, the management makes available to the company resources a number and skills proportionate to the tasks entrusted to it. It also approves in the context of the formation of the company budget an adequate allocation of financial resources, proposed by the SB, which the latter can have at its disposal for any need necessary for the correct performance of the tasks (for example specialist consultancy, travel, etc.).

The autonomy and independence of the individual member of the Supervisory Body must be determined based on the function performed and the tasks attributed to it, identifying by whom and by what this must be autonomous and independent in order to be able to carry out these tasks. Consequently, each member must not play decision-making, operational and management roles that compromise the autonomy and independence of the entire SB.

In any event, the requirements of autonomy and independence assume that members are not in a position, not even a potential one, of personal conflict of interest with the Society.

In any case, the requirements of autonomy and independence assume that members are not in a position, not even a potential one, of personal conflict of interest with the Society.

In addition, members of the Compliance Committee shall not:

- hold operational positions in the Company
- be a spouse, relative or relative within the fourth degree of the members of the governing body
- be the holder, directly or indirectly, of shareholdings in the Company's capital
- be in any other situation of actual or potential conflict of interest



- **professionalism:** the Supervisory Body must possess technical-professional skills appropriate to the functions it is called upon to perform. Therefore, it is necessary for individuals with appropriate professionalism in economic, legal and business risk analysis, control and management matters to be present within the SB. In particular, the Compliance Committee must possess the necessary specialized technical capabilities in order to carry out control and consultancy activities, to ensure the professionalism useful or necessary for the activity of the Supervisory Body and to guarantee the professionalism of the Body (as well as, as already highlighted, its autonomy), the Supervisory Body is given a specific spending budget available, aimed at the possibility of acquiring skills outside the body, when necessary, that supplement its own. The Supervisory Body can thus, equip itself with competent resources for example in legal matters, business organization, accounting, internal controls, finance and safety in the workplace, even using external professionals etc.
- **continuity of action:** the Compliance Committee carries out its activities on an ongoing basis. Continuity of action should not be understood as “incessant operability”, since this interpretation would necessarily impose a Supervisory Body exclusively within the institution, when instead this circumstance would determine a decrease in the indispensable autonomy that must characterize the SB itself. Continuity of action means that the activity of the SB must not be limited to periodic meetings of its members, but be organized on the basis of an activity plan and the constant conduct of monitoring and analysis actions of the system of preventive controls of the institution.

In compliance with the principles mentioned above, and taking into account the structure and operations of Logic, the Supervisory Body of the Company is composed in a monocratic form, by an external professional with proven experience in the field of Legislative Decree. 231/2001.

5.3. Eligibility requirements of members of the Compliance Committee

The role of a member of the Compliance Committee cannot be entrusted to an entity that is:

- investigated, accused or convicted, even with a sentence not yet final or with a conditionally suspended sentence, without prejudice to the effects of rehabilitation;
- For one or more offenses among those provided for by the Legislative Decree. 231/2001;
- disqualified, incapacitated, bankrupt or sentenced, even by a sentence not yet final, to a penalty involving disqualification, even temporary, from holding public office or inability to exercise management offices;
- subjected or that has been subjected to prevention measures ordered pursuant to Legislative Decree 6 September 2011, n. 159 («Code of anti-mafia laws and prevention measures, as well as new provisions regarding anti-mafia documentation, pursuant to articles 1 and 2 of Law 13 August 2010, n. 136»);
- Subjected to the ancillary administrative sanctions referred to in Art. 187-quater of Legislative Decree No. 24 February 1998. 58.



5.4. Appointment, revocation, replacement, forfeiture and withdrawal

The Board of Directors appoints the Supervisory Body, justifying the provision regarding the choice of each member (in the case of a collegial SB), after having verified the existence of the requirements referred to in the previous paragraphs, basing this decision not only on the CVs but also on the official and specific declarations collected directly from the candidates.

After formal acceptance of the nominated individuals, the appointment is communicated to all company levels, internally.

The Supervisory Body (in the case of a collegial SB) has its own operating Regulations, approving their contents and presenting them to the Board of Directors.

The SB remains in office for a duration equal to that of the Board of Directors that appointed it and, in any case, for a period not exceeding three years.

SB members can be re-elected upon expiry of their term.

Withdrawal from the post of member of the SB can only take place through a resolution of the Board of Directors for one of the following reasons:

- loss of the requirements referred to in the preceding paragraphs;
- failure to fulfil the obligations inherent in the assignment entrusted;
- the lack of good faith and diligence in the exercise of one's office;
- non-cooperation with other members of the SB;
- unjustified absence from more than two SB meetings;
- judgment condemning the Company pursuant to the Decree, even if it is not final, where the documents reveal the failure or insufficient supervision on the part of the Supervisory Body, in accordance with the provisions of Article 6 (1) (d) of the Decree;
- breach of the confidentiality obligations referred to in paragraph 6 below;
- any resignation or dismissal of individuals who are part of the Company's staff

Each member of the SB is obliged to communicate to the Board of Directors, through the President of the SB himself, the loss of the requirements referred to in the previous paragraphs.

The Board of Directors revokes the appointment of the member of the SB who is no longer suitable and, after adequate justification, arranges for his immediate replacement.

The supervening inability or impossibility to exercise the office itself constitutes a cause for forfeiture of the office, before the expiry of the deadline set.

Each member of the SB can withdraw from office at any time, with the methods established in the regulations of the Body itself.



In the event of forfeiture or withdrawal by one of the members of the SB (in the case of a collegial SB), the Board of Directors promptly replaces the component that has become unsuitable.

5.5. Activities and powers

The Supervisory Body meets at least once every three months and whenever one of the members has asked the President to convene it (in the case of a collegial SB), justifying the opportunity of the convocation. Furthermore, it can delegate specific functions to the President. Each SB meeting is minuted.

For the performance of the assigned tasks, the Supervisory Body is vested with all powers of initiative and control over every company activity and staff level and reports exclusively to the Board of Directors.

E tasks and duties of the SB and its members cannot be syndicated by any other body or company structure, being understood that the Board of Directors can verify the coherence between the activity actually carried out by the Body and the mandate assigned to it. Furthermore, the SB, except for prevailing legal provisions, has free access to – without the need for any prior consent – at all the Functions and Bodies of the Company, in order to obtain any information or data deemed necessary for the performance of its tasks.

The Supervisory Body carries out its functions by coordinating with the other existing Control Bodies or Functions in the Company. Furthermore, the SB coordinates with the company functions involved from time to time for all aspects relating to the implementation of the Procedures. The SB can also use the help and support of employees and external consultants, in particular for issues that require the help of specialist skills.

The Supervisory Body organizes its activity based on an annual action plan, through which the initiatives to be undertaken aimed at evaluating the effectiveness and effectiveness of the Model as well as updating it are planned. That plan shall be submitted to the Board of Directors through the Chief Executive Officer.

The Supervisory Body, in supervising the effective implementation of the Model, is endowed with powers and duties that exercises in compliance with the rules of law and the individual rights of workers and interested parties, articulated as follows:

- carry out, also through other subjects (for example its own consultants) inspection activities
- access all documentation or in any case information regarding the Company's activities, which you can request from all the Company's staff, as well as from the Board of Directors, the Board of Statutory Auditors and suppliers of its products, goods and services
- report serious and urgent facts to the Board of Directors, as well as any events that make it necessary to modify or update the Model
- propose to the subject with disciplinary power the adoption of sanctions linked to the violation of the Model, referred to in paragraph 6



- coordinate with the Human Resources Function, to define the training programs relating to Legislative Decree 231/2001 and the Model, referred to in paragraph 8
- draw up, on an annual basis, a written report to the Board of Directors, with the following minimum content:
 - summary of the activity, the checks carried out by the SB during the period and the results thereof
 - eventual discrepancies between the Procedures and the Model
 - reports received on any violations of the Model and the results of the checks regarding the aforementioned reports, as well as on facts that may integrate crimes
 - disciplinary procedures activated on a SB proposal and any sanctions applied
 - general assessment of the Model and the actual operation of it, with possible proposals for additions and improvements;
 - any changes to the reference regulatory framework
 - statement of expenses incurred, if any
- reports to the Board of Auditors, at least annually, regarding the application of the Model, its operation, update and the relevant facts or events found. In particular, the SB:
 - points out to the Board of Auditors any deficiency found regarding the organizational structure and the effectiveness and functioning of the Procedures
 - reports on violations of the Model and facts that may integrate offenses.

The Board of Directors and the Board of Statutory Auditors have the power to convene the SB at any time. Likewise, the SB has, in turn, the right to request, through the competent functions or subjects, the convening of the Board of Directors and the Board of Statutory Auditors for urgent reasons. Meetings with the bodies to which the SB reports must be recorded and the SB must keep a copy of the minutes and the bodies involved from time to time.

The SB in charge receives from previous SBs the documentation relating to the activities carried out during their respective mandates. This documentation, together with the one produced by the SB in office, is managed and preserved by the SB itself in a special archive, paper or computer, for the entire duration of the mandate. Access to this archive is allowed, upon request, to the members of the Board of Directors, the Board of Statutory Auditors, the members of the SBs who have succeeded one another over time, as well as to the subjects authorized from time to time by the SB in charge.

5.6. Information flows towards the SB

The SB must obtain the following information promptly, by way of example and not exhaustively:

- the critical issues, anomalies found by the Business Functions in the implementation of the Model;
- Significant illicit conduct pursuant to Legislative Decree. 231/2001;
- The measures and/or news coming from judicial police bodies, or from any other authority, from which the carrying out of investigations, even against unknown persons, for crimes



referred to in the Decree committed in the context of the activity of the Company can be deduced

- internal and external communications regarding any case that may be linked to crime cases referred to in the Decree (for example disciplinary measures initiated/implemented against employees);
- requests for legal assistance forwarded by employees in the event of the initiation of judicial proceedings for crimes referred to in the Decree;
- news related to changes in organizational asset
- the updates of the organizational system and the system of delegations and powers of attorney (including those relating to the system of powers regarding health and safety in the workplace and the environment) the information relating to the sanctioning procedures carried out and any measures imposed (including measures against Employees) or to the measures to dismiss such proceedings with the related reasons, if they are linked to the commission of crimes or violation of behavioral or procedural rules of the Model.

The Corporate Function Managers must provide these informations using a specially activated email box to the SB, according to their area of expertise.

The Supervisory Board may propose to the Board of Directors the additional types of information that the managers involved in the management of Sensitive Activities must transmit, together with the frequency and manner in which such communications are forwarded to the Supervisory Board itself, also through the definition of a specific operational procedure and/or the integration of existing procedures.

6. Whistleblowing

The reports are managed by Logic in compliance with the regulatory requirements regarding Whistleblowing (Legislative Decree no. 24/2023 and EU Directive 2019/1937) regarding the protection of people who carry out the reports.

The reports concern information on violations, which consist of:

1. unlawful conduct relevant under Legislative Decree No. 231 of 8 June 2001, or violations of the organization and management models provided for therein (which do not concern the following points 2,3,4,5);
2. offences falling within the scope of European Union or national acts indicated in the annex to Legislative Decree No. 24 of 10 March 2023 or national acts constituting implementation of European Union acts relating to the following areas: public procurement; financial services, products and markets and prevention of money laundering and terrorist financing; product safety and conformity; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; protection of privacy and protection of personal data and security of networks and information systems



3. acts or omissions affecting the financial interests of the European Union referred to in. 325 TFUE
4. acts or omissions concerning the internal market (goods, persons, services and capital) referred to in Art. 26, para. 2 TFUE including infringements of EU competition and State aid rules, as well as infringements concerning the internal market related to acts which infringe company tax rules or mechanisms the aim of which is to obtain a tax advantage which nullifies the object or purpose of the applicable company tax legislation
5. acts or conduct that defeat the purposes of the provisions of the European Union in the areas indicated in point 2, 3, 4.

The persons referred to in Article 3 of Legislative Decree 24/23 (workers, collaborators, freelancers, consultants, volunteers, trainees, shareholders, persons with administrative, management, control, supervisory or representation functions), who in their own working context within Logic have become aware of information on the violations referred to above, make reports through the internal channels provided by Logic. It is the Antares WB IT platform, which can be accessed either from the company Intranet or from the Logic website or orally if requested by the reporting person, through a direct meeting.

These channels guarantee the confidentiality of the identity of the whistleblower, the person involved, the person mentioned in the report, as well as the content of the report and the related documentation.

The management of the Reports is in charge to a Whistleblowing Management Committee. If the report pertains to areas concerning the Model or relevant conduct pursuant to Decree 231/01, its management is carried out with the involvement of the Supervisory Body.

Logic ensures the protection measures provided for by the Decree taking into account the conditions and specifications contained.

Logic prohibits any act of retaliation or discrimination, direct or indirect, against the reporting party for reasons connected, directly or indirectly, to the Report made (for example dismissal, mobbing, demotion, etc.).

In any case, the reprisal or discriminatory dismissal of the reporting entity is invalid. The change of duties pursuant to article 2103 of the civil code, as well as any other retaliatory or discriminatory measure adopted against the whistleblower, are also invalid. It is the employer's responsibility, in the event of disputes linked to the imposition of disciplinary sanctions, or to demotion, dismissals, transfers, or subjection of the whistleblower to another organizational measure having negative effects, direct or indirect, on working conditions, following the submission of the report, to demonstrate that such measures are based on reasons unrelated to the report itself.

In the event that the validity of the reported facts is ascertained following the checks carried out, the Committee, with the involvement of the SB in the circumstances described above, communicates the results of the in-depth studies carried out to the competent company functions, so that the most appropriate measures are undertaken sanctions, as described in paragraph "Disciplinary system" of this document.



When the criminal liability of the reporting person for the crimes of defamation or slander or his civil liability, for the same reason, in cases of willful misconduct or gross negligence is established, even with a first instance sentence, he is imposed a disciplinary sanction.

All information relating to the Reports is kept for a period not exceeding five years, in compliance with the provisions of art. 14 of Legislative Decree 24/23.

Although not expressly referred to in this paragraph, please refer to the Whistleblowing” Policy. In order to ensure compliance with legal obligations, Logic publishes this policy in a specific section of its institutional website www.logic.com and on the company Intranet.

7. Disciplinary system

7.1. General principles

Logic notes and declares that the preparation of an adequate Disciplinary System for the violation of the rules and provisions contained in the Model is an essential condition to ensure the effectiveness of the Model itself.

In this regard, in fact, the Decree provides that the organization and management models must “introduce a disciplinary system suitable for sanctioning failure to comply with the measures indicated in the” model, respectively for the top subjects and for the subjects subjected.

The application of the sanctions described in the Disciplinary System disregards the outcome of any criminal proceedings, as the Company assumes the rules of conduct imposed by the Model in full autonomy and regardless of the type of wrongdoing referred to in the Decree.

More precisely, failure to comply with the rules and provisions of the Model harms, in itself, the existing relationship with the Company and involves actions of a sanctioning and disciplinary nature regardless of the possible establishment or outcome of a criminal trial, in cases where the violation constitutes a crime.

Furthermore, in compliance with the provisions introduced with Legislative Decree 23/24 regarding Whistleblowing, if following the checks carried out on the Reports received the Whistleblowing Management Committee, with the involvement of the SB for the matters of competence indicated in the previous paragraph, finds the commission of an unlawful conduct, Logic intervenes through the application of appropriate measures and sanctioning measures, proportionate and in line with the applicable National Collective Labor Agreements, in the case of Employees, and with the contractual and/or statutory provisions in force in other cases.

7.2. Model Violations

By way of general and merely by way of example, constitutes “Violation” of this Model:

(a) the enactment as well as the omission of actions or conduct, not in accordance with the law and the requirements contained in the Model itself, involving the commission of one of the offences covered by the Decree



(b) the enactment as well as the omission of actions or conduct, not in accordance with the law and the requirements contained in the Model itself, which involve a situation of mere risk of the commission of one of the offences covered by the Decree

(c) the implementation as well as the omission of actions or conduct, not in accordance with the law and the requirements contained in the Model itself, which do not entail a risk of the commission of one of the offences covered by the Decree

(d) violations inherent to the reporting system referred to in paragraph 6 above "Whistleblowing"; with reference to which reference should be made to the following paragraph 7.7 "Regulatory system for violations of the reporting system"

7.3. Measures towards employees

Violation of the individual behavioral rules referred to in this Model by employees subject to the CCNL applied by the Company constitutes a disciplinary offense.

Any type of violation of the behavioral rules contained in the Model still authorizes the SB to request the competent corporate function to start the disciplinary dispute procedure and the possible imposition of one of the sanctions listed below, determined on the basis of the seriousness of the violation committed in light of the criteria indicated in paragraph 6.2 and the behavior carried out before (for example, any previous violations committed) and after the fact (for example, communication to the SB of the occurrence of the irregularity) by the author of the violation.

The disciplinary measures which may be imposed in respect of said – workers in compliance with the procedures laid down in Article 7 (2) and (3) of Law No 30 May 1970. 300 (Workers' Statute) and any special regulations applicable, as well as by the applied CCNL – are those provided for by the following sanctioning apparatus:

- Verbal recall
- Written admonition
- fine of an amount not exceeding three hours' pay calculated on the minimum tabular
- suspension from work and pay for up to a maximum of three days
- Dismissal for failures under article 10 of CCNL Sect. Fourth

In any case, the competent Corporate Function will always keep the SB informed of the sanctions imposed and/or violations assessed.

In particular, with reference to breaches of the Model made by the worker it is expected that:

- the employee who violates the Procedures provided for by the Model or adopts, in carrying out activities in Sensitive Activities, behavior in violation of the provisions of the Model itself, provided that such conduct does not determine the application of measures provided for by the Decree incurs the provisions of the verbal warning or written warning, according to the gravity of the violation.



- the fine of not more than three hours' pay shall be imposed on a worker who has committed a criminal offence in any of the offences for which he is liable, whether verbally or in writing, as referred to in the preceding paragraph, more than twice in the space of two years, that is, that it violates several times the Procedures previewed from the Model or it adopts more times, in the accomplishment of activities in the Sensitive Activities, a behavior in violation of the prescriptions of the same Model, provided that such conduct does not result in the application of measures provided for by the Decree, or still carries out acts of retaliation or discrimination against those who have reported illegal conduct, relevant for the purposes of Legislative Decree No. 231/2001, or a violation of the Model, for reasons directly or indirectly linked to the alert itself;
- incurs the measure of suspension from work for up to a maximum of three days the employee who:
 - in violating the Procedures provided for in the Model or by adopting behavior in violation of the provisions of the same in carrying out activities in Sensitive Activities, causes damage to the Company or exposes it to an objective situation of danger, provided that such conduct is not in any case directed in a unique way to the commission of a crime or does not determine the application of measures provided for by the Decree;
 - engage in recidivist behavior in any of the shortcomings that include the fine referred to in the preceding point, more than twice in the space of two years;
- incurs dismissal without notice of the employee who:
 - adopts a relapsing behavior in any of the shortcomings that provide for the suspension referred to in the preceding point more than twice within two years, after formal formal warning in writing;
 - adopts behavior that does not comply with the requirements of the Model and is uniquely directed towards the commission of a crime sanctioned by the Decree
 - adopts behavior clearly in violation of the provisions of the Model, such as to determine the concrete application of the measures provided for by the Decree by the Company;

Furthermore, with specific reference to violations of the provisions of the Model foreseen regarding the protection of health and safety in the workplace in compliance also with the provisions of the Circular of the Ministry of Labor of '11 July 2011, n. 15816 concerning "Organization and management model pursuant to art. 30, Legislative Decree. 81/2008":

- incurs the provision of the written warning the employee who does not comply with the Model, in the event that the violation involves the determination of a situation of possible danger to the physical integrity of one or more people, including the perpetrator of the violation and provided that one of the hypotheses foreseen in the following points is not integrated



- incurs the provision of a fine of an amount not exceeding three hours' pay the employee who adopts recidivist behavior in any of the shortcomings that provide for the provision of reprimand inflicted in writing referred to in the previous point more than twice within two years, or who does not respect the Model, in the event that the violation leads to an injury to the physical integrity of one or more subjects, including the perpetrator of the violation, and provided that one of the hypotheses foreseen in the following points is not integrated;
- incurs the provision of suspension from work and remuneration up to a maximum of three days, the employee who:
 - does not comply with the Model, in the event that the violation causes an injury, which can be classified as serious pursuant to article 583, paragraph 1 of the Criminal Code, to the physical integrity of one or more subjects, including the perpetrator of the infringement and provided that one of the hypotheses foreseen in the following point is not integrated;
 - engages in recidivist behavior in any of the shortcomings that provide for the fine, as specified in the preceding point, more than twice within two years;
- incurs dismissal without notice of the employee who:
 - adopts a relapsing behavior in any of the shortcomings involving suspension from work, as specified in the preceding point, over twice in the space of two years;
 - Does not comply with the Model, in the event that the violation causes an injury, which can be classified as very serious pursuant to article 583, paragraph 2 of the Criminal Code to physical integrity or the death of one or more subjects, including the perpetrator of the infringement.

It remains understood that the provisions of the Model cannot be interpreted in such a way as to constitute a derogation from the provisions regarding sanctions for unjustified dismissals, brought by art. 18, L. 300/1970 as amended by Law No. 92 of 28 June 2012 and Legislative Decree No. 4 March 2015. 23.

7.4. Violations of the Model by managers and related measures

Regarding the violations of the individual rules referred to in this Model carried out by Company workers with the qualification of manager, these also constitute disciplinary offences.

Any type of violation of the behavioral rules contained in the Model still authorizes the SB to request the measure deemed most suitable in compliance with the provisions of the Civil Code, the Workers' Statute and the National Collective Labor Agreement applied, determined on the basis of the seriousness of the violation committed in light of the criteria indicated in paragraph 6.2 and the behavior carried out before (for example, any previous violations committed) and after the fact (eg, the communication to the SB of the occurrence of the irregularity) by the perpetrator of the violation.



In the event of violations, the Company will apply the most suitable measures towards managers in compliance with the provisions of the regulations. The minimum sanction will consist of a verbal or written complaint to the manager.

As a specific sanction, the Supervisory Body may also propose the suspension of any powers of attorney that may be conferred on the manager himself.

In any case, the sanctions imposed and/or the violations found, the competent company function will always keep the SB informed.

In particular, with reference to violations of the Model carried out by the Company's managers, it is expected that:

- in the event of a non-serious violation of one or more procedural or behavioral rules provided for in the Model, the manager incurs a written complaint consisting in the reference to compliance with the Model, which constitutes a necessary condition for maintaining the fiduciary relationship with the Company;
- in the event of a non-serious, but repeated, violation of one or more procedural or behavioral rules provided for in the Model, the manager incurs the provision of disciplinary suspension from work and remuneration for a maximum period of ten days
- in the event of a serious violation of one or more procedural or behavioral rules provided for in the Model such as to constitute a significant breach, or in the event of a repeat offense in any of the shortcomings that provide for the provision of disciplinary suspension more than twice within two years, the manager incurs the provision of justified dismissal with the right to notice;
- where the violation of one or more procedural or behavioral rules provided for in the Model is of such gravity as to irreparably damage the relationship of trust, not allowing the provisional continuation of the employment relationship, the manager incurs the provision of dismissal for just cause

Furthermore, for the Company's workers with the qualification of manager it constitutes a serious violation of the provisions of the Model:

- non-compliance with the obligation to direct or supervise employed workers regarding the correct and effective application of the Model itself
- non-compliance with the obligation to direct and supervise other workers who, although not linked to the Company by a bond of subordination (these are, for example, self-employed workers, Consultants, Collaborators, etc.), are nevertheless subject to the management and supervision of the manager without prejudice to the qualification of the contract with those workers, pursuant to Article 5 (1) (b) of Legislative Decree 231/2001,

It remains understood that the provisions of the Model cannot be interpreted in such a way as to constitute a derogation from the provisions regarding sanctions for unjustified dismissals, brought by art. 18, L. 300/1970 as amended by Law No. 92 of 28 June 2012 and Legislative Decree No. 4 March 2015. 23.

7.5. Measures against the Board of Directors and the Board of Statutory Auditors



In case of violation of the Model by one or more members of the Board of Directors, the SB will inform the Board of Statutory Auditors, so that it convenes the Shareholders' Meeting without delay for the appropriate measures to be taken in line with the seriousness of the violation committed. This shall be made in light of the criteria indicated in paragraph 6.2 and in accordance with the powers established by law and/or the Statute (declarations in the minutes of the meetings, request to convene or convene the Assembly with appropriate measures on its agenda in respect of those responsible for the violation, etc.).

Disciplinary measures that may be imposed in respect of one or more members of the Board of Directors, following a resolution of the Board of Directors itself, to be adopted with the abstention of the interested party and, where provided for by law and/or by the Statute, by resolution of the Shareholders' Meeting, are the ones provided for by the following sanctioning apparatus:

- written recall;
- dismissal from office.

In particular, with reference to violations of the Model carried out by one or more members of the Board of Directors, it is foreseen that:

- in the event of a non-serious violation of one or more procedural or behavioral rules provided for in the Model, the member of the Board of Directors incurs a written reminder consisting in the reference to compliance with the Model, which constitutes a necessary condition for maintaining the fiduciary relationship with the Company;
- In the event of a serious violation of one or more procedural or behavioral rules provided for in the Model such as to irreparably damage the relationship of trust, the member of the Board of Directors incurs revocation from office.

Furthermore, for the members of the Board of Directors, violation of the management or supervisory obligation on subordinates regarding the correct and effective application of the requirements of the Model will also constitute a violation of the sanctionable Model.

Regardless of the application of the sanction, the Company's right to bring liability and/or compensation actions is however reserved.

In the case of violations carried out by a person referred to in this paragraph, who also qualifies as an employed worker, the sanctions established by the Board of Directors will be applied, without prejudice in any case to the applicability of the various disciplinary actions exercisable on the basis of the subordinate employment relationship existing with the Company and in compliance with legal procedures, as applicable.

In the event of a violation of the Model by the entire Board of Directors, the SB will inform the Board of Statutory Auditors so that it convenes the Shareholders' Meeting immediately for appropriate measures.

In the event of a violation by one or more Auditors, inherent to the function of controlling the adequacy of the organizational, administrative and accounting structure adopted by the Company and its concrete functioning, as required by law, the SB will inform the Board of Statutory Auditors and the



Board of Directors. They will take appropriate measures consistently with the gravity of the violation and in accordance with the powers established by law e/or by the Statute (statements in the minutes of meetings, request for the Assembly to be convened or convened with appropriate measures on the agenda in respect of the persons responsible for the violation, etc.).

7.6. Measures towards members of the SB and third parties

For measures against members of the SB, please refer to the regulations for their dismissal from office (paragraph 5.4).

For measures against third parties, please refer to the regulation of relationships with them (paragraph 4).

7.7. Disciplinary system for violations of the Whistleblowing reporting system

The Company adopts this Disciplinary System for violations of the reporting system, pursuant to Art. 6, paragraph. 2, Legislative Decree 231/2001 and Art. 21 (2) of the Whistleblowing Decree, providing for disciplinary sanctions for the following categories of sanctionable infringements:

(I) Commission on Retaliation

(II) Obstacle to the submission of Reports

(III) Violation of the obligation of confidentiality of the identity of the Reporting Parties, the Reported Persons, the persons mentioned in the Report, and the Facilitators, as well as the content of the Reports and related documentation;

(IV) Failure to carry out the verification and analysis of the Reports received

(V) Unsubstantiated reports of which the performance by willful misconduct and gross negligence is established;

(VI) Adoption of procedures that do not comply with those referred to in articles 4 and 5 of the Whistleblowing Decree.

The sanctions specified in the previous paragraphs will be applicable to these categories of disciplinary infringements, depending on the nature of the relationship with the Company and according to a general criterion of progressive correspondence between the category of infringements and the type of sanction.

In the context of this general systematic criterion, the sanction applied in practice must take into specific consideration, on a case-by-case basis aggravating or mitigating according to the principle of proportionality:

- the gravity of the objective case
- the type and intensity of the subjective element (sorrow or fault, serious, medium or light)



- the circumstance that the infringement remained attempted or actually committed
- any harmful consequences caused, any active repentance
- the use of precedents attributable to the mentioned disciplinary categories, even where they do not integrate the details of the recidivism
- the degree of diligence and trust due to the duties and/or professional qualification and/or corporate role of the author
- any other concrete circumstances otherwise relevant for the purposes of graduating the sanction from those abstractly applicable.

Specifically, in the following hypothesis:

- “Retaliation commission”: the sanction of fine or disciplinary suspension will be applied, depending on the seriousness of the conduct, or the sanction of dismissal for just cause, if the act of retaliation consists in the dismissal of the reporting party; if the Governing Body, one of the sanctions provided for in para. 7.5, depending on severity;
- “Obstacle to the submission of Reports”: the sanction of fine, disciplinary suspension or dismissal for just cause will normally be applied, depending on the severity; if the conduct is carried out by the Governing Body, one of the sanctions provided for in par. 7.5, depending on severity;
- “Violation of the obligation of confidentiality of the identity of the Reporting Parties, the Reporting Parties, and the persons mentioned in any case in the Reporting of Facilitators, as well as the content of the Reports and the related documentation”. In these cases, it will normally be applied the sanction of disciplinary suspension, unless the violation of the confidentiality obligations has caused serious prejudice to the Reporting Party, in which case the sanction of dismissal will apply. Where the Governing Body carries out the conduct, one of the penalties provided for in para. 7.5, depending on severity;
- “Failure to carry out the verification and analysis of Received Reports”: the sanction of fine, disciplinary suspension or dismissal for just cause will normally be applied, depending on the severity;
- Unsubstantiated reports of which it is established that they are carried out with willful misconduct and gross negligence”: one of the sanctions provided for in the previous paragraphs will be applied, depending on the severity;

In any case, disciplinary sanctions shall be applied independently:

- From the determination or otherwise of damages as a consequence of the implementation of the corresponding disciplinary infringements
- Whether ANAC omits to apply the administrative fines provided for the same cases by Article 21 (1) of the Whistleblowing Decree.

On the other hand, except for the importance of other particularities of the specific case, the following will be considered a notable aggravating circumstance:



- The fact that the violation led to the application to the Company of an administrative fine, pursuant to Article 21 (comma 1) of the Whistleblowing Decree;
- The commission of the violation by the Report Manager;
- The fact that the breach of confidentiality resulted in sanctioning measures by the Personal Data Protection Authority.

Finally, in cases of unfounded reports found to have been made by intent or gross negligence, the determination of an injury to the Company will be considered as a maximum aggravating circumstance. In such cases, moreover, the Company reserves the right to ask the responsible party for the consequent compensation.

Disciplinary sanctions shall be applied in compliance with Article 7 of Law No 300 of 20 May 1970 and the relevant provisions of the CCNL applicable, at the end of the procedure for contesting and receiving justifications, where the latter are not found to be well founded or sufficient for the purposes of exigencies.

Where those responsible for the mentioned violations were posted or administered workers, the exercise of disciplinary power against them will take place in the forms and with the distribution of employer skills specific to the corresponding employment relationship.

8. Communication of the Model and training of recipients

Outward communication of the Model is carried out through the means deemed most appropriate (for example, Company website).

The initial communication relating to the Model, the Code of Ethics and the text of Legislative Decree 231/2001 is guaranteed through the publication of these documents on the company intranet and on the Logic website. New hires are required to issue the Company with a signed declaration certifying that they have read and fully become aware of the mentioned documents and are committed to observing their requirements.

Training relating to the Model and the relevant legislation is operationally entrusted to the Human Resources function, which coordinates with the Supervisory Body for this purpose.

The Company formalizes and implements specific training plans, with the aim of guaranteeing effective knowledge of the Decree, the Code of Ethics and the Model; the contents of the training are differentiated depending on whether it is aimed at employees in their generality, employees who operate in specific risk areas, members of the Board of Directors, etc.

Participation in the training is mandatory and the presence of participants is tracked.



The training can also take place using IT tools (for example in “*e-learning*” mode) and is carried out with the support of experts in the relevant legislation.

9. Introduction to the Special Part

As already highlighted in paragraph 3, pursuant to the provisions of Article 6 (1) (a) of the Decree, the Company proceeded to identify the Sensitive Activities (control and risk self-assessment).

The Company has consequently identified and effectively implemented adequate safeguards in the control system in order to make it suitable to reduce the risk of committing crimes. In the Protocols comprising the Special Part, the following are set out:

- the Sensitive Activities with reference to each of the categories of crime identified as relevant to the Company;
- For each Sensitive Activity, the control measures in place, aimed at or in any case suitable to reduce the risk of committing predicate crimes. These control devices are contained and implemented in the Procedures and other components of the internal control system.

The range of application of each individual Protocol with reference to Sensitive Activities and categories of predicate crimes relevant to the Company, as identified in the following paragraph, is shown in the Sensitive Activities/Protocols/Offences Table (**Annex no. 2**).

The Protocols to the Special Part are as follows:

- Protocol 01 - Relations with the Public Administration, including inspection visits
- Protocol 02 - Management of cash flows, active invoicing, credit and receipts
- Protocol 03 - Procurement of goods and services “core” and “no core”, including procurement and consultancy
- Protocol 04 - Human resources management, including expense reports and related reimbursements
- Protocol 05- Management of gifts, donations and sponsorships, including marketing, advertising, and promotional activities
- Protocol 06- Management of commercial relations
- Protocol 07 - Management of judicial and extrajudicial proceedings and disputes (civil, criminal, administrative and tax), appointment of lawyers and coordination of their activity
- Protocol 08 - Management of the financial statements (accounting and share capital operations), relations with the Member and the Board of Statutory Auditors and taxation



- Protocol 09 – Information systems management
- Protocol 10 – Management of health and safety obligations in the workplace.
- Protocol 11 – Management of environmental obligations.

10. Assumptive crimes relevant to the Company

In consideration of the structure and activities carried out by the Company, through the control and risk self-assessment activity, the Company itself has identified the following categories of predicate crimes as relevant:

- offences committed against the Public Administration (arts. 24 and 25)
- computer crimes (art. 24-bis)
- organized crime crimes and transnational crimes (art. 24-ter and art. 10, L. 146/2006)
- falsehoods in coins, in public credit cards, in stamp values and in instruments or signs of recognition (art. 25-bis);
- offences against industry and commerce (art. 25 bis.1)
- corporate crimes, including the crime of corruption between private individuals (art. 25-ter)
- crimes with the aim of terrorism or subversion of the democratic order (art. 25-quater);
- crimes against individual personality, with specific reference to the crime of illicit intermediation and exploitation of work (art. 25-quinquies)
- manslaughter and serious or very serious negligent injury committed in violation of the rules on the protection of health and safety at work (art. 25-septies)
- receiving, laundering and use of money, goods or utilities of illicit origin, as well as self-laundering (art. 25-octies)
- offences relating to copyright infringement (art. 25-novies);
- inducement not to make statements or to make false statements to the judicial authorities (art. 25-decies);
- environmental crimes (art. 25-undecies);
- employment of third-country nationals whose stay is illegal (art. 25-duodecies);
- tax offences (art. 25-quinquesdecies);
- smuggling offences (art. 25-sexiesdecies);
- crimes relating to payment instruments other than cash (art. 25-octies.1 of the Decree).



11. General control principals

In the management of all Sensitive Activities, in addition to the provisions of the Codes of Ethics, the following control measures apply:

- It is forbidden to engage in behavior:
 - such as to supplement the types of crime considered above
 - that, although they are such that they do not in themselves constitute types of crime falling within those considered above, they can potentially become one
 - However not in line with or not in accordance with the principles and requirements contained in the Model and Code of Ethics
- the management of Sensitive Activities must take place exclusively by the competent company functions;
- the Company's employees must scrupulously comply with, and respect, any limits set out in the organizational or power of attorney delegations conferred by the Company itself
- Company employees are required to comply with company procedures applicable to Sensitive Activities that are appropriately updated and spread within the organization.

Attachments

- 1) Code of Ethics
- 2) Table Sensitive Activities/Protocols/Offences

Annex 2

Table of Sensitive Activities/Crimes/Protocols

	PA	IT	CRIM ORG	FALS MB	IND COMM	SOC	CORR PRIV	TERR	PERS IND	SSL	RIC	DIR AUT	DICH	AMB	IMP	TRIB	SPO	CONTR	SPDC
1. Management of public institutional relations (at international, national and/or local level)	01																		
2. Management of relations with public entities for the obtainment/renewal of authorizations and licenses for the exercise of corporate activities: Authorizations and licenses for the export and transit of armament material, issued by ENAC and/or other civil and/or military bodies (e.g. Armaereo), ex art. 28 TULPS)	01																		

Legend of offence categories

PA = offences committed against the Public Administration

IT = computer crimes and unlawful data processing

CRIM ORG = organized crime offences and transnational offences

FALS MB = forgery of money, public credit cards, revenue stamps and identification instruments or signs, trademarks and patents

IND COM = offences against industry and trade

SOC = corporate offences

CORR PRIV = offences of corruption between private individuals

TERR = offences with the purpose of terrorism or subversion of the democratic order
PERS IND = offences against the individual, including the offence of illegal brokering and exploitation of labor

OSH = culpable homicide and grievous or very grievous bodily harm committed in breach of occupational health and safety regulations

RIC = handling of stolen goods, money laundering and use of money, goods or benefits of unlawful origin, as well as self-laundering

DIR AUT = copyright infringement offences

DICH = crime of inducement not to make statements or to make mendacious statements to the Judicial Authority

AMB = environmental offences
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TRIB = tax offences

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01. PA RELATIONS = Relations with the Public Administration, including inspection visits

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3. Management of relations with public bodies and supervisory/guarantee authorities in the context of inspections on tax, social security, accident prevention, environmental and regulatory matters (L. 185, GdF, Inland Revenue, INPS, ASL, ARPA, etc.).	01					01										01			
4. Management of business relations with public entities and related tasks in the context of public and negotiated procedures	06			06	06														

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Annex 2

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5. Managing the sale of goods and services to private individuals				06	06		06	06								06			
6. Management of marketing, communication, events and advertising/promotional activities (including management of sponsorships, events and exhibitions, international trade fairs)	05						05				05	05				05			
7. Management of active invoicing, credit and collections	02																		

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Annex 2

Table of Sensitive Activities/Crimes/Protocols

							02				02					02			
	PA	IT	CRIM ORG	FALS MB	IND COMM	SOC	CORR PRIV	TERR	PERS IND	SSL	RIC	DIR AUT	DICH	AMB	IMP	TRIB	SPO	CONTR	SPDC
8. Acquisition and management of contributions, grants, financing, insurance and guarantees granted by public entities (e.g. for training, research activities, etc.)	01																		
9. Management of judicial and extrajudicial proceedings and litigation (civil, criminal, administrative and tax), appointment of lawyers and coordination of their activities	07						07						07			07			

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Annex 2

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10. Selection, recruitment and management of human resources, including management of the incentive and reward system	04		04				04		04						04	04			
11. Managing reimbursement of expenses to employees and entertainment expenses	04						04				04					04			04
12. Procurement of "core" and "no core" goods and services; contract awarding and management	03		03	03	03		03		03		03				03	03			
13. Assignment and management of consultancies	03		03				03				03					03			

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Annex 2

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14. Management of payments	02						02				02							
15. Management of gifts, donations, liberal donations	05						05				05					05		
16. Preparation of financial statements and communications to shareholders and/or the public concerning the economic, asset or financial situation of the Company						08					08					08		

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17. Tax compliance management			08								08					08			
18. Management of relations with the Customs Agency and related tasks	01										01							01	
19. Research and development management (including process innovation)					06														

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20. management of the information systems		09										09				09			
21. Management of occupational health and safety obligations										10									
22. Environmental Compliance Management														11					

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01. **PA RELATIONS** = Relations with the Public Administration, including inspection visits

02. **FINANCIAL FLOWS** = Management of financial flows, invoicing, credit and collections

03. **PROCUREMENT** = Procurement of "core" and "non-core" goods and services, including tenders and consultancies

04. **HUMAN RESOURCES** = Human resources management, including expense claims and reimbursements

05. **MARKETING GIFTS** = Management of gifts, donations and sponsorships, including marketing, advertising and promotional activities

06. **COMMERCIAL ACTIVITY** = Management of commercial relations

07. **CONTENTIOUS** = Management of judicial and extrajudicial proceedings and litigation (civil, criminal, administrative and tax), appointment of lawyers and coordination of their activities

08. **BUDGET AND TAXATION** = Management of financial statements (accounting and capital transactions), relations with shareholders and the Board of Statutory Auditors and taxation

09. **INFORMATION SYSTEMS** = Management of information systems

10. **HEALTH AND SAFETY** = Management of health and safety in the workplace

11. **ENVIRONMENT** = Management of environmental fulfilments



Organization, management and control model pursuant to Legislative Decree No. 231 of 8 June 2001

Protocol 01
Relations with the Public Administration,
including inspection visits

Approved by the Board of Directors by resolution of 5 December 2023



Index

Definitions

Purpose

Addressees and Scope

References

General Principles of Conduct

Specific Control Measures per Sensitive Activity

1. Management of institutional relations with public entities (at international, national and/or local level)
2. Management of relations with public entities for the obtainment/renewal of authorisations and licences for the exercise of corporate activities (authorisations and licences concerning the export and transit of armament material, issued by ENAC and/or other civil and/or military bodies for example Armaereo, pursuant to Article 28 of the Consolidated Law on Public Security)
3. Management of relations with public bodies and supervisory/guarantee authorities in the context of inspections on tax, social security, accident prevention, environmental and regulatory matters (for example Gdf, Inland Revenue, Inps, Asl, Arpa, etc.)
4. Acquisition and management of contributions, subsidies, financing, insurance and guarantees granted by public bodies (for example for training, research activities, etc.)
5. Management of relations with the Customs Agency and related obligations.

Information flows to the Supervisory Board

Archiving



Definitions

- **Sensitive Activities:** Company activities within the scope of which there is a risk of commission of offences under the Decree or relevant to the management of financial resources.
- **Code of Ethics:** Code of Ethics adopted by the Company.
- **Logic or Company:** Logic S.p.A.
- **Legislative Decree 231/2001 o Decree:** Legislative Decree no. 231 of 8 June 2001.
- **Model 231 or Model:** organizational model adopted by the Company pursuant to Legislative Decree 231/2001.
- **Supervisory Body or SB:** the body, internal to the entity, endowed with autonomous powers of initiative and control, which, pursuant to Article 6 of the Decree, has the task of supervising the operation of and compliance with the organization, management and control model and of ensuring its updating.
- **Public Administration or PA:** jointly

o ministries;

o supervisory authorities or guarantors;

o public entities: entities created by an act of the State to meet the organisational or functional needs of the State itself, such as, for example, municipalities and provinces, chambers of commerce, INPS, ASL, ARPA, the Revenue Agency, the Guardia di Finanza;

o Public officials: persons exercising a legislative, judicial or administrative public function, and who can form or manifest the will of the PA through the exercise of authoritative or certifying powers, such as, for example, members of state and territorial administrations, supranational administrations (for example, the European Union), the Police and the Guardia di Finanza, Chambers of Commerce, Building Commissions, judges, bailiffs, auxiliary bodies of the administration of justice (for example, the European Commission), the Court of Justice, the Court of Auditors, the Court of Auditors, the Court of Auditors, the auxiliary bodies of the administration of justice (for example, the Court of Auditors), of the European Union), the Police and the Guardia di Finanza, Chambers of Commerce, Building Commissions, judges, bailiffs, auxiliary bodies of the administration of justice (for example, receivers), administrators and employees of public bodies, private individuals vested with powers enabling them to form or manifest the will of the PA;

o persons entrusted with a public service: persons who, for whatever reason, perform a public service, to be understood as an activity governed in the same manner as a public function, but characterized by the absence of the powers typical of the latter, with the exclusion of the performance of simple public order tasks and the performance of merely material work. Even a private individual



or an employee of a private company may be qualified as entrusted with a public service when he performs activities aimed at the pursuit of a public purpose and the protection of a public interest.

Purpose

The purpose of this Protocol is to oversee the areas of corporate activities at risk of offences in the management of relations with public bodies and/or organs of the Public Administration and public bodies in general, conducted by the Recipients of the Model as identified in the General Section of the Model.

Consistent with the General Section of the Model, the document defines the behavioral guidelines and operational control measures to which all Recipients must adhere in the performance of their activities in order to prevent or reduce the risk of committing the predicate offences referred to in Articles. 24, 25 (offences against the Public Administration), 25-ter (corporate offences, with particular reference to the offence of obstructing the exercise of the functions of the Public Supervisory Authorities), 25-*quinqüesdecies* (tax offences), 25-*octies* (receiving, laundering and use of money, goods or benefits of unlawful origin as well as self-laundering), Article 25-*sexiesdecies* (smuggling offences) of Legislative Decree no. 231/2001.

This Protocol, drawn up in compliance with the provisions of Legislative Decree 231/2001, therefore constitutes an integral part of the Model.

Addressees and scope of application

This Protocol applies to the heads of the Functions, to their direct hierarchical reports, as well as to any other Addressee of the Model who is involved in various ways in Sensitive Activities:

- *Management of institutional relations with public subjects (at international, national and/or local level);*
- *Management of relations with public entities for the obtainment/renewal of authorizations and licenses for the exercise of corporate activities (authorizations and licenses concerning the export and transit of armament material, issued by ENAC and/or other civil and/or military entities ex. Armaereo, ex art. 28 TULPS);*
- *Management of relations with public bodies and supervisory/guarantor authorities in the context of inspections on tax, social security, accident prevention, environmental and regulatory matters (L.185, Gdf, Agenzia delle Entrate, Inps, ASL, Arpa, etc.)*
- *Acquisition and management of contributions, subsidies, financing, insurance, guarantees granted by public bodies (for example for training, research activities, etc.);*
- *Management of relations with the Customs Agency and related fulfilments.*



References

- Legislative Decree 231/2001 'Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality'
- Organizational Model pursuant to Legislative Decree 231/2001 - General Part;
- Code of Ethics;
- Documentation supporting Sensitive Activities.

General principles of conduct

The Recipients in any capacity involved in the management of relations with the Public Administration with respect to the areas of application mentioned above are required to observe, in addition to the provisions of this Protocol, the applicable provisions of the law, the principles of conduct provided for in the Code of Ethics, as well as the principles provided for in the General Section of the Model.

It is **prohibited** to:

- comply with requests or solicitations by public officials or persons in charge of a public service to give or promise them money or other benefits
- make undue solicitations to representatives of the Public Administration in relation to the performance of activities relating to their office;
- deal with the Public Administration through third parties not formally authorized;
- donate to public officials
- promise, offer or distribute - directly or through an intermediary - gifts outside the scope of company practice (i.e. any form of gift exceeding normal business practice or courtesy, or in any case aimed at acquiring favorable treatment in the conduct of any company activity). In particular, any form of gift to Italian and foreign public officials (even in those countries where the giving of gifts is a widespread practice), or to their relatives, that may influence their independence of judgement or induce them to secure any advantage for the Company is prohibited. Permitted gifts must always be characterized by the smallness of their value. Gifts made must be documented;
- grant other advantages of any kind (promises of employment, etc.) in favor of representatives of the Public Administration, their relatives and/or relatives-in-law;
- engage in conduct that could mislead the Public Administration;
- exhibit false or altered documents and data;
- omit due information in order to steer Public Administration decisions in one's favor
- offer or promise third parties gifts, benefits, utilities of any kind, whether direct or indirect, as the price of the latter's unlawful mediation towards public officials and/or employees or in any case those in charge of public functions;
- in particular, in the context of inspections by public bodies (for example by ASL, Guardia di Finanza, INPS, Labor Inspectorate, Arpa), make untruthful declarations in order to avoid charges or penalties or to reach the conclusion of transactions/agreements with a public subject



The following requirements **must be observed**:

- all persons who have relations with the Public Administration must be inspired by the principles of transparency and fairness in dealing with the same and adjusting their conduct to the respect of impartiality and good conduct to which the Public Administration is bound and, in any case, to the respect of the Code of Ethics
- only those who are specifically and formally entrusted with the Public Administration (consisting of a specific power of attorney, delegation of authority or internal organizational directives or a consultancy or business cooperation contract) may have contact with the Public Administration;
- in particular, such persons must refrain from promising or offering directly or indirectly money or other benefits to Public Officials and/or Persons in Charge of a Public Service;
- the mentioned persons must also refrain from promising and/or offering any object, service or performance of value to induce Public Officials/Public Service Providers to use their influence on other persons belonging to the Public Administration;
- all declarations and communications made to representatives of the Public Administration and provided for by the rules in force or specifically requested by the aforementioned representatives must comply with the principles of clarity, correctness, truthfulness, completeness and transparency;
- in case of a request for money or other benefits from a public official, the person concerned must, regardless of whether or not a complaint is filed with the competent Authority: (i) refrain from acting on the request; (ii) promptly provide written information to his/her supervisor (in the case of employees) or internal contact (in the case of third parties) and to the Supervisory Body;
- in the event of conflicts of interest arising in the context of relations with the Public Administration, the person concerned must promptly provide written information to his or her manager (in the case of an employee) or internal contact (in the case of a third party) and to the Supervisory Board;
- contributions, grants, public funds, if there are restrictions on their use:

o sums received from public bodies may not be used for purposes other than those for which they were granted;

o an account must be kept of the use of the financing and/or contribution

- ensure that all legal provisions, including regulations, governing tax and customs requirements are strictly complied with;
- ensure that all the *policies*, procedures and practices adopted by the Company on tax and customs compliance are strictly complied with, particularly in relation to the preparation of tax declarations and the settlement and calculation of taxes
- ensure that the widest spread and knowledge of the above-mentioned policies, procedures and practices is guaranteed to the competent Functions, also through ad hoc training initiatives
- ensure that specific forms of monitoring and control of deadlines relating to tax and customs obligations are provided for and implemented



- ensure that contracts with consultants who support the Company in the processes under consideration provide for communication/formalization, by the consultant, of the outcome of the controls carried out and/or of the services rendered
- in particular, the Addressees who, by virtue of their position or mandate, interact with the Public Administration in the context of inspections (for example by ASL, Guardia di Finanza, INPS, Agenzia delle Entrate, Arpa) must:

o ensure **compliance with company policies/procedures** governing Sensitive Activities, where applicable

o ensure that inspections are managed directly by the Departments concerned, whose Managers sign the relevant minutes

o ensure **the traceability of all inspections or visits** carried out by representatives of the Public Administration by signing the minutes submitted or by drawing up a specific internal report

o ensure the **timely communication to the Supervisory Body** of the inspections carried out by public subjects, reporting in particular the results thereof

o set up relations with the Public Authorities with criteria of **integrity, correctness, transparency and cooperation**, avoiding any conduct that may in any way be considered an obstacle to the activities that such Authorities are called upon to perform. In this perspective, the Addressees must avoid any conduct that may hinder the Public Authorities in the exercise of their prerogatives (through, for instance, lack of cooperation, obstructive behavior, reticent or incomplete answers, and perpetual delays)

- ensure that the choice and management of the relationship with any consultants involved in the Sensitive Activities under consideration is carried out according to the principles dictated in Protocol 03 "Procurement of 'core' and 'non-core' goods and services, including tenders and consultancies".

Specific control measures per Sensitive Activity

1. Management of institutional relations with public entities (at international, national and/or local level)

With reference to the Sensitive Activity in question:

- The management of institutional relations with public subjects is carried out by persons with adequate powers according to a formalized system of powers; in particular, the Chief Executive Officer, vested with an ad hoc proxy, holds such relations
- The separation of duties is guaranteed by the involvement of different corporate figures in the main stages of the process
- provision is made for the periodic communication to the Supervisory Board of the institutional relations with public entities entertained by the Company and the sharing of the documentation formalized during the meeting;



- the traceability and ex post verifiability of the activities attributable to the Sensitive Activity in question are guaranteed by the compilation of special evidence forms, aimed at formalizing the meetings with public bodies, and by the archiving of the documentation produced.

2. Management of relations with public entities for the obtainment/renewal of authorizations, administrative measures and licenses functional to the performance of corporate activities (building permits, installation, commercial licenses, other authorizations)

With reference to the Sensitive Activity in question

- the management of relations with public entities for the obtainment/renewal of authorizations and licenses for the performance of corporate activities (construction permits, installation, commercial licenses, other authorizations) is carried out by persons with adequate powers according to a formalized system of powers
- the separation of duties is ensured by the involvement of different corporate figures in the main stages of the process, namely Chairman of the Board of Directors, Chief Executive Officer, Head of Administration, Finance Control, Personnel; Head of Quality and Head of Purchasing, Safety Health Environment and Sustainability
- The Sensitive Activity in question is governed by corporate rules and procedures that regulate the main phases, the actors involved, the relative spheres of intervention and responsibilities, with particular reference to the following aspects:

o authorized person to interface with the public entity

o preparation of documentation and internal approval process for requests

o monitoring deadlines for renewal of licenses and authorizations

o documentation archiving methods

- Each Appointed Manager monitors authorizations, measures and applicable legislation, in order to identify further fulfilments and expiry dates of authorizations subject to renewal;
- The operational management of the Sensitive Activity requires that each Designated Officer :

o identify the most appropriate tools to ensure that the relations maintained by his Function with the PA are always transparent, documented and verifiable

o authorizes in advance the use of data and information concerning the Company and intended for deeds, communications, attestations and requests of any kind forwarded or addressed to the PA

o verify that the documents, declarations and information transmitted to the PA by the Company are complete and truthful;

- Any involvement of external consultants, selected in accordance with the procedure set out in the purchasing procedures, is formalized by means of a specific contract, signed consistently with the existing power system



- the traceability of the activities related to the Sensitive Activity in question is guaranteed by the archiving of the documentation produced during the visits aimed at obtaining the certifications (for example formal requests to the body, authorizations, internal reports on the meetings held, etc.), as well as of all the documentation that forms part of the operational management of the process.

3. Management of relations with public entities and supervisory/supervisor authorities in the context of inspections on tax, social security, accident prevention, environmental and regulatory matters (L.185, Gdf, Agenzia delle Entrate, Inps, ASL, Arpa, etc.).

With reference to the Sensitive Activity in question:

- The management of relations with public entities and supervisory/regulatory authorities in the context of inspections on tax, social security, and accident prevention, environmental and regulatory matters is carried out by persons with appropriate powers according to a formalized system of powers
- the separation of duties is guaranteed by the involvement of different corporate figures in the main stages of the process; in particular: Chief Executive Officer, Head of Administration, Finance, Control, Personnel and Head of Safety Health Environment and Sustainability.
- the Sensitive Activity under examination is regulated by a procedure for the management of inspection visits, which regulates the activity in its main phases, the actors involved, the relative areas of intervention and responsibility, with particular reference to the following aspects:

o methods of receiving the public official

o identification of the person in charge of following the PA officers during the performance of the activity;

o performance of inspection activities;

o traceability of the relations entertained (for example drafting of the report on the closure of the inspection visit)

o timeliness of communications sent to the Public Administration

o preservation and archiving of documentation;

- the Company also has a specific procedure that regulates the management of obligations with reference to Law No. 185/1990;
- for the management of relations with the Public Authorities, the Company avails itself of the support of consultants, by virtue of specific contracts/purchase orders;
- audit reports are signed by persons with specific powers and are verified and countersigned by Company representatives;
- the contents of the inspection visit are communicated for information to the Supervisory Board;
- the traceability and ex post verifiability of the activities attributable to the Sensitive Activity in question are guaranteed by the documentation produced during the various stages of the



process (for example minutes, e-mail communications), duly filed with the competent corporate functions.

4. Acquisition and management of contributions, subsidies, financing, insurance and guarantees granted by public entities (for example for training, research activities)

With reference to the Sensitive Activity in question:

- the acquisition and management of contributions, subsidies, financing, insurance or guarantees granted by public bodies is managed by persons with appropriate powers according to a formalized system of powers;
- the separation of duties is ensured by the involvement of different corporate figures in the main phases of the process; in particular, the Facilitated Finance Function, the Research and Development Function, the Commercial Function and the Managing Director; furthermore, the involvement of the Tax Function is envisaged, in order to ensure compliance with the reference tax regulations;
- the Sensitive Activity in question is governed by a procedure which regulates the main phases, the actors involved, and the relative areas of intervention and responsibility;
- for the management of relations with the Public Authorities, the Company makes use, in some cases, of the support of an external consultant, with whom a specific contract has been entered into;
- checks are carried out on each step in the process of acquiring and managing contributions, including that relating to the timeliness of communications sent to the Public Administration;
- in order to carry out the checks on the completeness, correctness and truthfulness of the data and information contained in the request for financing, as well as on the appropriateness of the expenses incurred and reported by the Company and the eligibility of the same with respect to the requirements set forth in the call for tenders and in the reference legislation, the Company provides for the opening of a job order each time a project is launched; the Administration Function is in charge of the reporting process, and it carries out monthly checks on the accounts
- the traceability and ex post verifiability of the activities related to the Sensitive Activity in question are guaranteed by the archiving of the documentation produced during the various stages of the process (for example minutes, e-mail communications).

5. Management of relations with the Customs Agency and their compliance

With reference to the Sensitive Activity in question:



- The management of relations with the Customs Agency and related customs obligations is carried out by subjects with adequate powers according to a formalized system of powers;
- the separation of tasks is guaranteed by the involvement of different company figures in the main phases and the process; in particular it is foreseen the operational involvement of the Administration Function and the Purchasing Function;
- the Sensitive Activity under consideration is regulated by a procedure that governs the main phases, the actors involved, the related areas of intervention and responsibility, with particular reference to the following aspects:
 - Management of relations with the Freight Forwarder
 - Preparation and transmission of customs declaration (as a rule, the sending is telematic, through the Revenue Agency - AIDA)
 - Handling customs clearance practices
 - Management of tax obligations concerning intra and extra-Community import/export transactions
 - Periodic declarations (for example Intrastat declarations)
 - Management of customs investigations
 - Monitoring and updating of customs regulations
 - Archiving and management of the document file
- the communications and the relative fulfillments regarding exports, are prepared and controlled from qualified subjects (Shippers);
- the relations with the Shippers are formalized in appropriate contracts containing clauses attesting the respect of the applicable regulations and the possession of the requirements of ethics and good reputation
- the Intrastat obligations are managed by the Company and are carried out/controlled by at least two subjects in order to verify their correctness;
- the Company has adopted an ad hoc tool for the tracking of export or transit movements (MRN);
- as part of the Sensitive Activity under examination, the Company has provided for the Administration Department to carry out appropriate checks on the adequacy of the amounts determined and paid in respect of customs charges;
- traceability and ex-post verifiability of the activities attributable to the Sensitive Activity in question are guaranteed by the archiving of the documentation produced internally and externally during the various stages of the process (for example contracts, shipping documents, DDT, customs blister, correspondence, etc.).

Information flows to the Supervisory Body

The identified entities transmit to the Supervisory Body the information flows identified in paragraph 5.6 of Model 231 "General Part".

Archiving

All documentation produced as part of the activities covered by this Protocol, including any communications by electronic mail, shall be kept on the corporate network (with selective access) by the responsible function for each Sensitive Activity and made available, on request, to the Board of Directors, the Board of Statutory Auditors and the Supervisory Body.



Documents produced as part of the activities described in this Protocol shall be kept for a period of at least 10 years, unless otherwise provided for by law.



Organization, management and control model pursuant to Legislative Decree No. 231 of 8 June 2001

Protocol 02

Management of financial flows, active invoicing,
credit and collections

Approved by the Board of Directors by resolution of 5 December 2023



Index

Definitions

Purpose

Addressees and Scope

References

General Principles of Conduct

Specific Control Measures per Sensitive Activity

1. Management of active invoicing, credit and collections
2. Management of payments

Information Flows to the Supervisory Board

Archiving



Definitions

- **Sensitive Activities:** Company activities within the scope of which there is a risk of commission of offences under the Decree or relevant to the management of financial resources.
- **Code of Ethics:** Code of Ethics adopted by the Company.
- **Logic or Company:** Logic S.p.A.
- **D.Lgs. 231/2001 o Decree:** Legislative Decree no. 231 of 8 June 2001.
- **Model 231 or Model:** organizational model adopted by the Company pursuant to Legislative Decree 231/2001.
- **Supervisory Body or SB:** the body, internal to the entity, endowed with autonomous powers of initiative and control, which, pursuant to Article 6 of the Decree, has the task of supervising the operation of and compliance with the organization, management and control model and ensuring its updating.
- **Public Administration or PA:** jointly
 - ministries;
 - supervisory authorities or guarantors
 - public bodies: bodies created by an act of the State to meet the organizational or functional needs of the State itself, such as, for example, municipalities and provinces, chambers of commerce, INPS, ASL, ARPA, the Revenue Agency, the Guardia di Finanza
 - public officials: persons exercising a legislative, judicial or administrative public function, and who can form or manifest the will of the PA through the exercise of authoritative or certifying powers, such as, for instance, members of state and territorial administrations, supranational administrations (e.g. of the European Union), of the Police and the Guardia di Finanza, of the Chambers of Commerce, of Building Commissions, judges, bailiffs, auxiliary bodies of the administration of justice (e.g. insolvency practitioners), administrators and employees of public bodies, private individuals vested with powers enabling them to form or manifest the will of the Public Administration
 - persons entrusted with a public service: persons who, for whatever reason, perform a public service, to be understood as an activity governed in the same manner as a public function, but characterized by the absence of the powers typical of the latter, with the exclusion of the performance of simple public order tasks and the performance of merely material work. Even a private individual or an employee of a private company may be qualified as entrusted with a public service when he performs activities aimed at the pursuit of a public purpose and the protection of a public interest.



Purpose

The purpose of this Protocol is to monitor the areas of corporate activities at risk of offences in the management of treasury, administrative and financial activities inherent to the asset/liability cycle carried out by the Addressees of the Model as identified in the General Section of the Model.

Consistent with the General Section of the Model, the document defines the behavioral guidelines and operational control measures to be followed by all Recipients in the performance of their activities in order to prevent or mitigate the risk of committing the predicate offences referred to in Articles. 24, 25 (offences against the Public Administration), 25-ter (corporate offences), 25-octies (receiving stolen goods, money laundering and use of money, goods or utilities of unlawful origin as well as self-laundering) and 25-quinquiesdecies (tax offences) of Legislative Decree No. 231/2001.

This Protocol, drawn up in compliance with the provisions of Legislative Decree 231/2001, therefore constitutes an integral part of the Model.

Addressees and scope of application

This Protocol applies to the heads of the Functions, to their direct hierarchical reports, as well as to any other Addressee of the Model who is involved in various ways in Sensitive Activities:

- *Management of active invoicing, credit and collections;*
- *Management of payments.*

References

- Legislative Decree 231/2001 *"Regulations governing the administrative liability of legal persons, companies and associations, including those without legal personality";*
- Organizational Model pursuant to Legislative Decree 231/2001 - General Part;
- Code of Ethics;
- Documentation supporting Sensitive Activities.

General principles of conduct

The Addressees involved in the management of treasury, administrative, financial and asset/liability cycle activities of the Company, with respect to the areas of application referred to above, are required to observe, in addition to the provisions of this Protocol, the applicable provisions of the law, the principles of conduct written in the Code of Ethics, as well as the principles contained in the General Section of the Model.



It is forbidden to:

- make payments to internal or external parties that are not adequately justified in the light of the contractual relationship established with them, that don't take place against goods, services, etc. actually received by the Company in compliance with the contractual conditions, or that are not due by the Company due to legal obligations
- make cash payments or by bearer certificates (cheques, money orders, certificates of deposit, etc.), in euro or foreign currency, for values equal to or exceeding those provided for by the applicable legislation, unless through intermediaries authorized to do so, such as banks, electronic money institutions and Poste Italiane and in any case on the basis of the provisions of the appropriate organizational procedures. Payments made by cash or cheque, as well as the use of company credit cards, must be duly documented and in any case must be made in accordance with the provisions of the appropriate organizational procedures. It is forbidden in any case to make cash payments to public subjects.
- Promise or pay sums of money to a public official in a personal capacity, for the purpose of promoting or favoring the interests of the Company, also as a result of unlawful pressure
- resort to different forms of aid or contributions which, in the guise of appointments, consultancies, have the same purposes as those prohibited above;
- receive cash receipts, transfers of cash or bearer bank or postal passbooks or bearer certificates in euro or foreign currency, when the value of the transaction is overall equal to or greater than the pre-established limit
- making requests for the issue and use of bank and postal cheque forms in free form, instead of those with a non-transferability clause;
- make money transfers in respect of which there is no full coincidence between the recipients/payment order and the counterparties actually involved in the transactions
- collect and issue bank and postal cheques for amounts equal to or greater than the predetermined limit that do not bear the indication of the name or company name of the payee and the non-transferability clause
- make endorsements for the collection of bank and postal cheques issued to the order of the drawer
- hold bearer bank or postal passbooks whose balance is equal to or greater than the predetermined limit
- opening in any form whatsoever accounts or passbooks anonymously or in fictitious names and using any accounts or passbooks opened in foreign countries
- make transfers that do not bear the indication of the counterparty
- grant discounts, bonuses, credit notes or the reduction in any other form of the amount due to third parties that are not adequately justified in the light of the contractual relationship established with them and are not motivated by objective factors; the authorization to issue credit notes must in any case be made by a person with adequate powers, in line with corporate policies and procedures.
- issue invoices in favor of persons other than those who actually rendered the service.
- issue invoices for services not rendered in whole or in part or for services even partially different from those actually rendered or non-existent even in part.



It is **obligatory** to:

- make payment arrangements, release commitments and guarantees of the Company in favor of third parties only after authorization by persons with appropriate powers;
- make payments and collections only against a supporting document (e.g. invoice, expense note, debit note, etc.) properly checked and authorized
- ensure that incoming and outgoing corporate financial flows have an express reason, are motivated and are such as to guarantee the complete transparency and document ability of transactions, in compliance with the principles of professional and accounting correctness
- ensure that the Company makes use of financial and banking intermediaries subject to regulations on transparency and fairness in compliance with European Union regulations, for the purposes of implementing decisions on the use of financial resources
- carry out formal and substantive controls and constant monitoring of the Company's financial flows, with reference to payments to and from third parties, taking into account:
 - the registered office of the counterparty
 - the credit institutions used (with particular reference to the registered office of the banks involved in the transactions);
- ensure that the active invoicing process is complete and timely and that the proper storage of all administrative-accounting documentation is guaranteed;
- ensure that the active invoicing process foresees the involvement of several persons belonging to distinct functions, in order to guarantee an adequate level of separation both in the phase of collection, analysis and control of the data on which the invoices are based, and in the phase of preparation, control and verification of the invoicing schedules, and in the phase of issuing and accounting for invoices.

Specific control measures per Sensitive Activity

1. Management of active invoicing, credit and collections

With reference to the Sensitive Activity in question:

- the activities related to the management of active invoicing, credit and collections are delegated exclusively to persons with adequate powers according to a formalized system;
- the separation of duties is guaranteed by the involvement of different corporate figures in the main phases of the process; in particular, the Administration Function and the Sales and Product Support Function;
- the Sensitive Activity in question is governed by a procedure that regulates the process in its main phases, the identification of the persons involved and the relative areas of intervention and responsibility, with particular reference to the following aspects:

- **Active Invoicing**



- Identification of sales (goods and services) to be invoiced
- Issue of invoice
- Credit note issue
- Monthly control
 - **Collections management**
- Collection operations
- Communications to banking institutions as required under Law 185
- Accounting registration of collection
- Periodic reconciliations
 - **Credit management**
- Monitoring of overdue receivables and management of debts
- Methods and approval process for writing off debts
 - the Administration function, in the management of active invoicing, verifies the correct accounting of the invoices issued, of the receivables from customers, and of the receipts, in compliance with tax regulations and accounting principles, providing that the cash flows take place solely using the banking channel.
 - the Administration function, in compliance with an automated procedure, verifies that the recipients of the invoice are actually the counterparties contractually involved in the relationship and subsequently checks that the credits received are consistent with the contractual data and the price reported on the invoice is consistent with the market price.
 - within the scope of the operational management of the Sensitive Activity in question, the Company only makes use of financial and banking intermediaries subject to regulations on transparency and fairness that comply with European Union rules
 - the continuous exchange of information between the Administration Function and the Treasury Function in order to ensure consistency between incoming financial movements and the consequent accounting and tax effects
 - a check is carried out on each individual receipt in relation to its nature, whether civil or military; the correspondence between receipts received and invoices issued is verified, in order to identify any anomalies, with a view to their prompt management.
 - the traceability and ex post verifiability of the activities attributable to the Sensitive Activity in question are ensured through the use of IT systems and the archiving of the documentation produced (e.g. invoice, credit note, sales order, bill,



- documentation supporting the receivables to be written off).

2. Management of payments

With reference to the Sensitive Activity in question:

- activities related to the management of payments are delegated exclusively to persons with adequate powers according to a formalized system.
- the separation of duties is guaranteed by the involvement of different corporate figures in the main phases of the process; in particular, the Chief Executive Officer, Head of Administration, Finance, Control and Personnel and all the Functional Heads who have requested the service;
- the Sensitive Activity in question is governed by a procedure which regulates its main phases, the persons involved and the relative spheres of intervention and responsibilities, with particular reference to the following aspects:
 - management of the schedule and identification of payments to be made
 - preparation, authorization and execution of payments
 - recording and accounting for payments;
 - bank reconciliations;
 - archiving of documentation
 - management of payments by credit cards/cheque
- payments are prepared on the basis of a schedule in the system;
- the invoice is assessed as payable after a check has been made that the order to which the invoice relates corresponds to the invoice itself. In the case of invoices for materials, it is checked that the material has been accepted by the requesting party; in the case of invoices for services, payment authorization is requested by e-mail from the head of the requesting function
- the payment schedule is managed within the management software and enables the identification of payments to be made;
- formal and substantive checks are carried out with reference to the registered office of the counterparty and the credit institutions used
- the use of company credit cards may only be carried out by authorized persons; expenditure limits are envisaged in relation to the role held;
- payments made through the use of credit cards must be duly documented and carried out in accordance with the relevant organizational procedures;
- the traceability and ex post verifiability of the activities attributable to the Sensitive Activity in question are ensured by the archiving of the documentation produced for the purpose of making payment (bill of payment, supplier invoices, bank reconciliations, order, invoice) as well as by the use of management software.



Information flows to the Supervisory Board

The identified persons transmit to the Supervisory Board the information flows identified in paragraph 5.6 of the 231 Model 'General Part'.

Filing

All the documentation produced in the context of the activities regulated in this protocol, including any communications by e-mail, is stored on the company network (with selective access) by the function responsible for each Sensitive Activity and made available, upon request, to the Board of Directors, the Board of Statutory Auditors and the Supervisory Board.

The documents produced in the context of the activities described in this protocol must be kept for a period of at least ten years, unless otherwise provided for by law.



Model of organization, management and control pursuant to Legislative Decree no. 231 of 8 June 2001

Protocol 03

Procurement of "core" and "non-core" goods
and services, including procurement and
consultancy

Approved by the Board of Directors with resolution of 5 December 2023



Index

Definitions

Purpose

Addressees and scope

References

General principles of behavior

Specific control devices for Sensitive Activity

1. Procurement of "core" and "non-core" goods and services, including procurement and management
2. Allocation and management of advice

Information flows to the Supervisory Body

Archiving



Definitions

- **Sensitive Activities:** activities of the Company in which there is a risk of commission of crimes referred to in the Decree or relevant for the management of financial resources.
- **Code of Ethics:** Code of Ethics adopted by the Company.
- **Logic or Company:** Logic S.p.A.
- **D.Lgs. 231/2001 or Decree:** Decreto Legislativo 8 giugno 2001, n. 231.
- **Model 231 or Model:** organizational model adopted by the Company pursuant to Legislative Decree no. 231/2001.
- **Supervisory Body or odv:** the body, within the institution, with autonomous powers of initiative and control, which, pursuant to art. 6 of the Decree, has the task of supervising the operation and compliance with the model of organization, management and control and to take care of updating.

Purpose

The purpose of this Protocol is to oversee areas of criminal-risk business activity in the procurement of goods and services, including the assignment and management of consultancy assignments and the award and management of contracts, conducted by the Recipients of the Model as identified by the General Part of the Model itself.

Consistent with the General Part of the Model, the document defines the behavioral guidelines as well as the operational control mechanisms that all the Recipients adhere to in the performance of their activities in order to prevent or mitigate the risk of committing the offences required by articles. 24, 25 (Crimes against public administration), 24-ter and art. 10 Law no. 145 of 6 March 2006 (crimes of organized crime and transnational crimes), 25-bis (crimes of forgery in the field of trademarks and patents), 25-bis.1 (crimes against industry and commerce); 25-ter (Corporate crimes); 25-quinquies (crimes against individual personality, with particular reference to the crime of illicit mediation and exploitation of labor), 25-octies (receiving, laundering and use of money, goods or utilities of illicit origin and money laundering), 25-duodecies (employment of illegally staying third-country nationals), 25-quinquiesdecies (tax offences) D.Lgs. 231/2001.

This Protocol, drawn up in accordance with the provisions of Legislative Decree No. 231/2001, is therefore an integral part of the Model.



Addressees and scope of application

This Protocol shall apply to those in charge of the Functions, to their direct reporting, as well as to any other Recipient of the Model who is involved in Sensitive Activities in various ways:

- *Procurement of "core" and "non-core" goods and services, including procurement and management;*
- *Assignment and management of advice.*

References

- D.Lgs. 231/2001 *"Regulation of the administrative liability of legal persons, companies and associations, even without legal personality";*
- Organizational model according to D.lgs. 231/2001 - General part;
- Code of Ethics;
- Documentation to support Sensitive Activities.

General principles of conduct

The Recipients in any way involved in the management of the procurement of goods and services, including contract, as well as in the assignment and management of consultancy assignments by Logic are required to observe, in addition to the provisions of this protocol, the applicable rules of law, the principles of conduct laid down in the Code of Ethics, as well as the principles laid down in the General Part of the Model.

The following shall be prohibited:

- assign supply/consultancy assignments in the absence of the necessary professional requirements of the supplier/consultant and without prior evaluation of the quality and convenience of the good or service provided
- recognize fees and/or expenses that are not adequately justified in relation to the type of provision/provision of services to be performed or carried out
- recognize payments for amounts greater than or different from those agreed with the supplier, consultant and/or contractor and indicated in the relevant contract signed and/or purchase order



- make payments to suppliers, consultants or contractors other than those who have actually supplied the good and/or rendered the service
- engage in commercial relations with subjects (physical or legal) who are not of good repute and ethics.

The following requirements must be met:

- the products and/or services purchased must, in any case, be justified by concrete business needs, justified and resulting from internal evidence as to the purpose of the purchase, identification of the applicant and the authorization process of the expenditure, within the available budget and in any case in accordance with the/and procedure/s and the operating instructions governing the Sensitive Activities in question
- ensure that the choice of suppliers, consultants and contractors is made in accordance with the provisions of the/e policy/procedure/e and the operating instructions governing the Sensitive Activities in question, comparing, where possible, a shortlist of at least three offers
- ensure that the qualification process is based on the following criteria:
 - collectingt general information of a personal nature
 - collecting information relating to the goods and services that the supplier/contractor is able to offer, including references, in order to verify their commercial and professional reliability and the absence of conflicts of interest
 - assessment and evaluation of technical reliability (including with regard to occupational health and safety and environmental protection)
 - collecting information relating to financial stability and contribution
 - collecting ethical information
- in particular, the criteria for the assessment of suppliers, consultants and contractors must be derived from a series of "anomaly indicators" for the detection of suspicious transactions that, as flexible and necessarily adaptable to the type of transaction and subject identified in the individual case, are identified on the basis of standard criteria, referring to the following parameters:
 - subjective profile/good repute (e.g. existence of criminal record; questionable reputation; admissions or statements by the same person concerning his involvement in criminal activity);
 - subject's behavior (e.g. the subject refers without reason the submission of business documents; he refuses or appears to be unjustifiably reluctant to provide the information necessary for the execution of the transaction or otherwise provides manifestly incorrect or incomplete information on the transaction itself; the entity refuses or objects to the disclosure to the Company of the account number to which the payment has been or will be credited; the entity shows little cooperation in communicating any other information that, under normal circumstances, is acquired in the course of the transaction; the entity insists that the transaction be concluded quickly, or that it be carried out regardless of price);



- characteristics and purpose of the transaction (the transaction appears not economically viable for the counterparty);
 - ensure the periodic monitoring of the selected third parties through a redevelopment process, also through the support of a special IT tool (qualified suppliers list at maturity with PO block in the case of unqualified supplier or with expired qualification);
 - ensure that all payments to suppliers, consultants and contractors are carried out only after a prior validation by the Function affected by the purchase and following a predefined internal authorization process that also takes into account the expiry of the payment itself;
 - ensure that invoices received by the Company relating to the purchase of goods and services are recorded only against appropriate evidence of the actual receipt of the goods or the provision of the service
- In particular, with regard to **contracts with suppliers, contractors and consultants**:
 - ensure that contracts are duly formalized and contain a specific statement of knowledge of the legislation referred to in Legislative Decree no. 231/2001 and commitment to compliance with the Model and the Code of Ethics, under penalty of termination of the contract, as well as clauses attesting compliance with the applicable regulations and the fulfilment of the ethical/good repute requirements
 - ensure that contracts with third parties are clear and concluded in accordance with the Company's commercial policies
 - ensure traceability of the services obtained and control in terms of correspondence with contractual provisions
 - define appropriate remuneration in respect of the services rendered; such compensation should be assessed on the basis of reasonable criteria and in relation to conditions or practices existing on the market or certain tariffs
 - ensure that invoices received by the Company relating to the purchase of goods and services are recorded only against appropriate evidence of the actual receipt of the goods or the provision of the service
 - ensure that the activity performed by suppliers, contractors, and consultants in the field of Sensitive Activities is duly documented and, in any case, the function that has used their work must, before the clearance of the related fees, certify in writing that the service has been carried out.

In addition, where **tender contracts** are signed:

- tender contracts must include the express obligation of the contractor and any sub-contractors to comply with:
 - national or territorial collective agreements concluded by the most representative trade union organizations at national level, or in any case by means of legally applicable collective agreements at any level;
 - rules on working time, rest periods, weekly rest periods, compulsory leave and holidays;
 - rules on safety and hygiene in the workplace;
 - the Immigration Act and other regulations applicable to employed foreign workers;
 - an indication of whether foreign nationals for whom a residence permit is required and their names are employed;
 - leverage clauses in favor of the Company;



The Company must verify the correspondence between the names, declared by the contractors and sub-contractors, of their employees used for the execution of work at the headquarters and their actual workers.



Specific control devices for Sensitive Activities

1. Procurement of "core" and "non-core" goods and services, including procurement and management

With reference to the Sensitive Activity in question:

- the activities of supply of goods and services "core" and "no core" and the award and management of contracts are managed exclusively by subjects having adequate powers according to a formalized system
- the separation of tasks is guaranteed by the involvement of different company figures in the critical phases of the process; in particular the Chief Executive Officer, the Head of Administration, Finance, Control, Personnel and Production Manager.
- the Sensitive Activity in examination is regulated by the following business procedures: Operating procedure PROPE 0601 Ed. 8 "Management of the purchase orders"; Operating procedure PROPE 0704/00 issue 1 "Supplying"; Operating procedure PROPE 0602 Ed.11 "Evaluation/qualification of suppliers"; Operational procedure PROPE 0603 Ed.9 "Reception of materials"
- the traceability of the entire process management is guaranteed by the JDOC system, which stores all the documentation that characterizes the management of supplies of goods and services, including procurement
- the budget process is structured, prepared and authorized in accordance with segregation of duties, including extra budget management;
- in particular, the authorization of Extra Budget purchases is granted by the CEO, with the involvement of the Head of Administration, Finance, Control, Personnel
- ex post controls are provided for to verify the compliance of purchases made with the budget
- RDA/RDO is formalized and authorized in accordance with segregation of duties
- audits are planned with respect to the consistency of the budget as well as to the company's needs with the help of an MRP system
- the supplier selection process takes place following a formalized process of comparison between a minimum of n.3 offers from qualified suppliers, considering economic and qualitative aspects of the product or service and also verifying market conditions, in accordance with formalized operating procedures and instructions;
- the selection of the supplier provides for a qualification process based on financial, ethical, commercial and technical reliability criteria that also analyses the existence of conflicts of interest;
- it is previewed the control of the respect from part of the supplier of the development of the activities in contract and work performances second previewed from the reference discipline, ex art. 26 and Title IV of Legislative Decree no. 81/2008;
- agreements with contractors are formalized through specific contracts or alternatively by the preparation and issuance of a Purchase Order to the supplier, each containing the description of the



goods and services purchased, the mode of supply, the economic conditions, the c.d. "clause 231", clauses with which the suppliers are engaged not to violate industrial property rights of third parties;

- the Company reserves the right to perform specific Audits against its suppliers
- verification of the correspondence of the names of the workers used declared by the contractors and subcontractors and the workers actually present in the places where the activities in favour of the Company are carried out;
- the Company provides for a control on each stage of the production of the products purchased, in accordance with the industry regulations
- there is a process of requalification of suppliers every three years to ensure that the supplier remains in charge of the established criteria, if the supplier does not exist will not be qualified again;
- the verification of the correctness and consistency of the contract or Purchase Order with respect to the object of the purchase is guaranteed to system
- the actual reception and correspondence of the good/service takes place through the MRP tool and through an "Acceptance Control" Operating Instructions "Incoming material control" (Isope 035 Ed.2)
- the Company, in the person of the Function Manager concerned by the supply, undertakes to report to the Supervisory Body any anomalies in the services rendered by the Suppliers or any particular requests made.

2. Allocation and management of expertise

With reference to the Sensitive Activity in question:

- the activity of assigning and managing consultants, is managed exclusively by entities with adequate powers according to a formalized system
- the separation of tasks is guaranteed by the involvement of different corporate figures in the main stages of the process; in particular the Chief Executive Officer, the Head of Administration, Finance, Control and Personnel, the Senior Financial Consultant
- the Sensitive Activity in examination is regulated by the following procedures: Operating procedure PROPE 0601 Ed. 8 "Management of the purchase orders"; Operating procedure PROPE 0704/00 issue 1 "Supplying"; Operating procedure PROPE 0602 Ed.11 "Evaluation/qualification of the suppliers"; Operating procedure PROPE 0603 Ed.9 "Reception of materials"
- the Budget process is structured, prepared and authorized in accordance with the segregation of tasks, including the management of the Extra Budget
- order requests and purchase requests are formalized and authorized in accordance with the segregation of tasks and business needs
- the consultant selection process is carried out following a formalized process of comparison, where possible, between several offers
- the selection process is carried out in compliance with financial, ethical, commercial and technical reliability criteria, also considering the presence of any conflicts of interest;



- the agreements with the consultants are formalized through specific contracts or alternatively through the preparation and issuance against the supplier of a Purchase Order, each containing the description of the goods and services purchased, the mode of supply, the economic conditions, the c.d. "clause 231"
- a process of retraining of the consultants is planned every three years to ensure that the consultant remains in charge of the established criteria
- the verification of the consultant's performance takes place through the requesting company manager
- the payment of debit invoices is made against appropriate evidence of the effective receipt of the service
- the Company guarantees the correct accounting of the assets related to the purchasing process through checks on invoices received, referring to the fact that they contain a description of the transaction consistent with the actual transaction
- the Company, in the person of the Manager of the Function concerned by the advice, undertakes to report to the Supervisory Body any anomalies in the services rendered by the consultant or any particular requests made
- the traceability of the activities related to the Sensitive Activity is guaranteed by the Jdoc system, within which all the documentation that characterizes the management of the consultancies is stored.

Information flows to the Supervisory Body

The identified entities transmit to the Supervisory Body the information flows identified in paragraph 5.6 of Model 231 "General Part".



Archiving

All documentation produced as part of the activities covered by this Protocol, including any communications by electronic mail, shall be kept on the corporate network (with selective access) by the responsible function for each Sensitive Activity and made available, on request, to the Board of Directors, the Board of Statutory Auditors and the Supervisory Body.

Documents produced as part of the activities described in this Protocol shall be kept for a period of at least 10 years, unless otherwise provided for by law.



Model of organization, management and control pursuant to Legislative Decree no. 231 of 8 June 2001

Protocol 04

Human resources management, including
expense reports and reimbursements

Approved by the Board of Directors with resolution of 5 December 2023



Index

Definitions

Purpose

Addressees and scope

References

General principles of behavior

Specific control devices for Sensitive Activity

1. Selection, recruitment and management of human resources, including management of the incentive and reward system
2. Management of reimbursements to employees and representation expenses

Information flows to the Supervisory Body

Archiving

Definitions

- **Sensitive Activities:** activities of the Company in which there is a risk of commission of crimes referred to in the Decree or relevant for the management of financial resources.
- **Code of Ethics:** Code of Ethics adopted by the Company.
- **Logic or Company:** Logic S.p.A.
- **D.Lgs. 231/2001 or Decree:** Decreto Legislativo 8 giugno 2001, n. 231.



• **Model 231 or Model:** organizational model adopted by the Company pursuant to Legislative Decree no. 231/2001.

• **Supervisory Body or odv:** the body, within the institution, with autonomous powers of initiative and control, which, pursuant to art. 6 of the Decree, has the task of supervising the operation and compliance with the model of organization, management and control and to take care of updating.

• **Public Administration or PA:** jointly:

- ministries;
- supervisory authorities or guarantors;
- public bodies: entities created by an act of the State to meet the organizational or functional needs of the State, such as, e.g. the Municipalities and Provinces, the Chambers of Commerce, the INPS, the ASL, the ARPA, the Inland Revenue Service, the Guardia di Finanza;
- public officials: persons who exercise a public legislative, judicial or administrative function and who can form or manifest the will of the PA through the exercise of authoritative or certifying powers, such as, e.g. members of state and territorial administrations, of supranational administrations (e.g., of the European Union), of the Forces of Order and of the Guardia di Finanza, of the Chambers of Commerce, of the Building Commissions, judges, judicial officers, the subsidiary bodies of the administration of justice (for example, the insolvency administrators), the directors and employees of public bodies, the private individuals vested with powers that allow to form or manifest the will of the Public Administration;
- persons entrusted with a public service: persons who, for whatever reason, provide a public service, to be understood as an activity governed by the same forms of public service but characterized by a lack of the typical powers of the latter, excluding the performance of simple public order tasks and the performance of purely material work. A private individual or an employee of a private company may also be qualified as a public service employee when carrying out activities aimed at the pursuit of a public purpose and the protection of a public interest.

Purpose

The purpose of this Protocol is to oversee the areas of business activities at risk-crime in the context of the inclusion in the organization of the Company of human resources, and the subsequent management thereof, as well as activities related to the management of expenses, conducted by the Recipients of the Model as identified by the General Part of the Model itself.

Consistent with the General Part of the Model, the document defines the behavioral guidelines as well as the operational control mechanisms that all the Recipients adhere to in the performance of their activities in order to prevent or mitigate the risk of committing the offences required by articles. 24 and 25 (Offences against Public Administration), 24-ter (Offences of Organized Crime), 25-ter (Corporate offences), 25-*quinqies* (offences against individual personality, with particular reference to the offence of illicit mediation and exploitation of labor), 25-octies (receiving, laundering and using illicit money, goods or utilities), 25-*duodecies* (employment of illegally staying third-country nationals), 25-*quinqiesdecies* (tax offences), 25-octies.1 (offences relating to non-cash payment instruments) D.Lgs. 231/2001.

This Protocol, drawn up in accordance with the provisions of Legislative Decree No. 231/2001, is therefore an integral part of the Model.



Addressees and scope of application

This Protocol shall apply to those in charge of the Functions, to their direct reporting, as well as to any other Recipient of the Model who is involved in Sensitive Activities in various ways:

- *Selection, recruitment and management of human resources, including management of the incentive and reward system*
- *Management of expenses to employees and representation expenses.*

References

- D.Lgs. 231/2001 *"Regulation of the administrative liability of legal persons, companies and associations, even without legal personality"*
- Organizational model according to D.Lgs. 231/2001 – General part;
- Code of Ethics
- Documentation to support Sensitive Activities.

General principles of conduct

The Recipients in any way involved in the activities related to the insertion - in the organization of Logic - of human resources and their subsequent management, including the reimbursement of any expense notes, with regard to the areas of application mentioned above, are required to observe, in addition to the provisions of this Protocol, the applicable rules of law, the principles of conduct laid down in the Code of Ethics, as well as the principles laid down in the General Part of the Model.

The following shall be **prohibited**:

- engage in discriminatory behavior in the selection, recruitment, training, management, development and remuneration of staff, and adopt forms of nepotism or favoritism
- recruit, employ or use labor, including through intermediary activities, by subjecting workers (whether employed or administered) to conditions of exploitation and/or by taking advantage of their state of need
- pay significantly different salaries from national or regional collective agreements concluded by the most representative trade unions at national level, or in any case disproportionate to the quantity and quality of work performed
- Violate existing legislation on working time, rest periods, weekly rest periods, leave, holidays
- infringe workplace safety and hygiene rules
- subject workers, whether employed or administered, to working conditions, surveillance methods or degrading housing situations



- recruit non-Community workers without a residence permit or with a residence permit that has expired and has not been renewed, revoked, cancelled or in any way facilitate their stay on national territory, of introduced subjects in violation of the provisions of the Consolidated Act on Immigration (D.Lgs. 286/1998)
- carry out or promise, in favor of Italian and foreign public officials or their relatives, also by interposed person, recruitment proposals that may influence the assessment of the public official regarding the establishment of an agreement or in the course of a relationship with the Company of any kind
- make or promise, in favor of executives, officials, employees of customers, suppliers, consultants, similar recruitment proposals, such as to induce them to perform an act in violation of their official duties or obligations of loyalty;
- Recognize reimbursement of travel and representation expenses that do not find adequate justification in relation to the type of activity carried out or in the absence of suitable supporting documentation.

- It is **mandatory** to:

- ensure that the selection of staff is based on principles that guarantee an evaluation of candidates carried out in compliance with the principles laid down in the Code of Ethics and the Model. The following principles must be respected:
 - effective need for new resources
 - after acquiring the candidate's curriculum and conducting aptitude interviews
 - comparative assessment on the basis of objective criteria of professionalism, preparation and aptitude in relation to the tasks for which recruitment takes place which have been defined previously in relation to the selection phase
 - explicit justification of the reasons underlying the selection
- ensure that staff selection and career advancements are made on the basis of objective assessments of the skills held and those potentially expressed in relation to the position to be held
- provide the training and training necessary to acquire the required skills and awareness and assess the effectiveness of such training
- maintain appropriate records of staff education, training, skills and experience
- ensure that the choice and management of the relationship with any suppliers/consultants in the context of the Sensitive Activities under consideration takes place in accordance with the principles dictated in the procurement Protocol 03 "Procurement of core and non-core goods and services, including procurement and consultancy."



Specific control devices for Sensitive Activities

1. Selection, recruitment and management of human resources, including management of the incentive and reward system

With reference to the Sensitive Activity in question:

- activities in exam are managed exclusively by entities with adequate powers under a formalized system
- the separation of tasks is guaranteed by the involvement of different company figures in the main stages of the process; in particular, the Chief Executive Officer and the Head of Administration, Finance, Control, Personnel
- the Sensitive Activity is regulated by a special procedure, which describes the main phases, the actors involved, the related areas of intervention and responsibility, the modalities of traceability and document ability, with particular reference to the following aspects:
 - reporting of the need for recruitment and preparation of the budget and the recruitment plan
 - management of extra budget hiring
 - staff selection modes
 - the selection process in its various stages
 - the checks to be carried out
 - preparing, verifying and signing the recruitment letter and inserting the resource;
 - the administrative management of staff, including communications/relations with public bodies
 - the definition and measurement of individual objectives and performance and the determination and approval of career progressions/increases
 - termination of employment
 - how the documentation produced is stored
- during the selection phase, the Company uses the support of *Head Hunting* companies, in order to search for and select suitable applications in relation to the positions to be held;
- contracts with *Head Hunting* companies are duly formalized in writing and contain a specific commitment clause to respect the Company's Model/Code of Ethics
- it is foreseen the preliminary verification of the budget forecast of the recruitment; any extra budget assumptions must be approved by the CEO



- during the research and selection phase of a candidate the professional requirements of the position to be filled are established and the entire process is traced through appropriate documentation, duly preserved and archived
- the Company verifies, through self-certification of the candidate, the existence of conflicts of interest through checks on the existence of kinship with members of the PA or the qualification of politically exposed person in the candidate
- the Company in the recruitment phase submits to all new employees a declaration of subscription for having read and accepted Model 231 and Code of Ethics
- the Personnel Office checks monthly the correct preparation of the coupons, while the Administration Department checks the correspondence of the above with the items recorded in the accounts and payments made to employees, also provides for the verification of the correct accounting and tax treatment of the various items
- the Administration Function, together with the Chief Executive Officer, defines the methods of evaluation of the employees, verifies the actual achievement of the objectives and evaluation criteria and sends the letters of award of incentives and rewards
- the Company provides for the automatic detection of attendance by means of a stamping machine connected to the personnel management system (Evo)
- the Personnel Office updates the employees' personal data monthly and provides for the inclusion of changes; the updated personal data are shared with the consultant who processes the wages in order to proceed with the correct updating of the salaries and coupons
- the Company monitors the respect of the time limits and the respect of weekly rest and holidays through a computer system with blocks that ensure the correct treatment of the mentioned items; in addition, the Personnel Office carries out monthly checks to verify the correct application of the CCNL
- the traceability and the ex post verifiability of the activities attributable to the Sensitive Activity in question are guaranteed by the archiving of the documentation produced during the phases of scouting, selection and recruitment of human resources (e.g. cv, recruitment letters, candidate excel files)

2. Management of reimbursements to employees and representation expenses

With reference to the Sensitive Activity in question:

- the activities in question are entrusted to entities with adequate powers



- the separation of tasks is guaranteed by the involvement of different company figures in the main stages of the process; in particular, the Chief Executive Officer and the Head of Administration, Finance, Control, Personnel
- a special "Transfer Procedure" regulates the Sensitive Activity under consideration
- requests for reimbursement of expenses are made through the formalization of expense notes by filling in appropriate forms
- the Journey Form is authorized in advance by the Function Manager and the CEO, the expense notes are transmitted by the staff to the Administration Department and are subject to a double authorization by the Head of Function and the Head of Administration, Finance, Control, Personnel; the Administration Department verifies the correct accounting of the expense notes and representation expenses
- the Administration Function also checks the correspondence between reimbursements made and amounts indicated in the expense notes
- the use of company credit cards can only be carried out by authorized persons, in compliance with the established spending limits according to the role held
- traceability and ex-post verifiability of the activities attributable to the Sensitive Activity in question are ensured by the archiving of the documentation in support of requests for reimbursement of expense notes (e.g. e-mail, cost statement request form, expenditure receipts).

Information flows to the Supervisory Body

The identified entities transmit to the Supervisory Body the information flows identified in paragraph 5.6 of Model 231 "General Part".

Archiving

All documentation produced as part of the activities covered by this Protocol, including any communications by electronic mail, shall be kept on the corporate network (with selective access) by the responsible function for each Sensitive Activity and made available, on request, to the Board of Directors, the Board of Statutory Auditors and the Supervisory Body.

Documents produced as part of the activities described in this Protocol will be kept for a period of at least 10 years, unless otherwise provided for by law.



Organization, management and control model pursuant to Legislative Decree No. 231 of 8 June 2001

Protocol 05

Management of gifts, donations and sponsorships, including marketing, advertising and promotional activities

Approved by the Board of Directors by resolution of 5 December 2023



Index

Definitions

Purpose

Addressees and Scope

References

General Principles of Conduct

Specific Control Measures per Sensitive Activity

1. Management of marketing, communication, events and advertising/promotional activities (including the management of sponsorships, events and exhibitions, international trade fairs)
2. Management of gifts, donations, liberal donations

Information flows to the Supervisory Board

Filing

Definitions

- **Sensitive Activities:** Company activities within the scope of which there is a risk of commission of offences under the Decree or relevant to the management of financial resources.
- **Code of Ethics:** Code of Ethics adopted by the Company.
- **Logic or Company:** Logic S.p.A.
- **Legislative Decree 231/2001 or Decree:** Legislative Decree no. 231 of 8 June 2001.
- **Model 231 or Model:** organizational model adopted by the Company pursuant to Legislative Decree 231/2001.
- **Supervisory Body or SB:** the body, internal to the entity, endowed with autonomous powers of initiative and control, which, pursuant to Article 6 of the Decree, has the task of supervising the operation of and compliance with the organization, management and control model and ensuring that it is updated.
- **Public Administration or PA :**
 - **public bodies:** bodies created by an act of the State to meet the organizational or functional needs of the State itself, such as, for example, municipalities and provinces, reclamation or irrigation consortia, chambers of commerce, the Customs Agency, INPS, INAIL;
 - **Public officials:** persons exercising a legislative, judicial or administrative public function, and who can form or manifest the will of the PA through the exercise of authoritative or certifying powers, such as, for instance, members of state and territorial administrations, supranational administrations (for example of the European Union), the



Police and the Guardia di Finanza, Chambers of Commerce, Building Commissions, judges, bailiffs, auxiliary bodies of the administration of justice (e.g., receivers), administrators and employees of public bodies, private individuals vested with powers enabling them to form or manifest the will of the PA;

- **persons entrusted with a public service:** persons who, for whatever reason, perform a public service, to be understood as an activity governed in the same manner as a public function, but characterized by the absence of the powers typical of the latter, with the exclusion of the performance of simple public order tasks and the performance of merely material work. Even a private individual or an employee of a private company may be qualified as entrusted with a public service when he performs activities aimed at the pursuit of a public purpose and the protection of a public interest.

Purpose

The purpose of this Protocol is to monitor the areas of corporate activities at risk of offences in the context of marketing/advertising activities and in the management of gifts, donations and liberal donations carried out by the Addressees of the Model as identified in the General Part of the Model.

Consistent with the General Part of the Model, the document defines the behavioral guidelines and the operational control measures to which all Recipients shall adhere in the performance of their activities in order to prevent or mitigate the risk of committing the predicate offences referred to in Articles. 24, 25 (offences against the Public Administration), 25-ter (corporate offences), 25-octies (money laundering offences), 25-novies (offences against copyright) and 25-quinquiesdecies (tax offences) of Legislative Decree 231/2001.

This Protocol, drafted in accordance with the provisions of Legislative Decree 231/2001, therefore constitutes an integral part of the Model.

Addressees and scope of application

This Protocol applies to the heads of the Functions, to their direct hierarchical reports, as well as to any other Addressee of the Model who is involved in various ways in Sensitive Activities:

- *Management of marketing, communication, events and advertising/promotional activities (including the Management of sponsorships, events and exhibitions, International Fairs);*
- *Management of gifts, donations, liberal donations.*

References

- Legislative Decree 231/2001 'Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality'
- Organizational Model pursuant to Legislative Decree 231/2001 - General Part;
- Code of Ethics;



- Documentation supporting Sensitive Activities.

General principles of conduct

The Addressees in any capacity involved in the management of marketing/communication activities, events, advertising/promotional activities and sponsorships, as well as gifts, donations and liberal donations, with regard to the above-mentioned areas of application, are required to observe, in addition to the provisions of this Protocol, the applicable provisions of the law, the principles of conduct provided for in the Code of Ethics, as well as the principles provided for in the General Part of the Model.

All Addressees are **obliged** to:

- ensure that the value, nature and purpose of gifts/giveaways/liberalities are considered legal and ethically correct, such as not to compromise the Company's image
- ensure that the value, nature and purpose of gifts/giveaways/liberalities have clear humanitarian, charitable, cultural, artistic, sporting and scientific research purposes and are considered legal and ethically correct, such as not to compromise the Company's image
- ensure that permitted gifts are characterized by the smallness of their value and are documented;
- preliminarily verify the honorableness of the persons, entities, associations, recipients of free donations, by collecting preliminary information and/or requesting documentation attesting to the existence of the requirements of honorableness on their part, so as not to incur any corporate shields used for unlawful operations and transactions;
- verify the headquarter or residence of the recipient of sponsorships, contributions or donations, both in the case of natural persons and legal entities, in order to constantly monitor financial flows and to identify the existence of a connection with countries considered to be at 'money laundering risk
- ensure that sponsorship activities are carried out only after specific agreements have been drawn up, formalized by drafting a contract/letter of appointment, duly authorized by persons with appropriate powers and indicating the agreed fee, the details of the service to be rendered and any "deliverables" to be produced relating to the activity carried out (e.g. display of the company logo) and after verifying the honorableness of the beneficiary and the event/initiative promoted;
- ensure the actual implementation/disbursement of the donation/sponsorship in favor of the previously identified and authorized parties by collecting documentary evidence
- ensure the inclusion, in contracts with any suppliers/consultants/media, creative, advertising agencies, of clauses aimed at guaranteeing the commitment, on the part of the third party, not to engage in conduct that may constitute one of the offences in breach of copyright
- in the drafting of advertising messages, information, marketing campaigns and in general in any initiative aimed at promoting products and services, abide by the rules of commercial fairness as well as the laws and regulations to protect the market, the consumer and the end customer in general, in compliance with the principles of transparency, good faith and completeness of information, refraining from providing misleading or deceptive information;



- ensure that the choice and management of relations with suppliers/consultants in the context of the Sensitive Activities in question are carried out in accordance with the principles laid down on the subject of procurement in Protocol 03 "Procurement of "core" and "non-core" goods and services, including tenders and consultancy.

It is **forbidden** to:

- engage in conduct that integrates the criminal offences referred to in Articles 24 and 25 (offences against the Public Administration), 25-ter (in relation to offences of bribery among private individuals and incitement to bribery among private individuals), 25-octies (money laundering offences), 25-novies (offences relating to violation of copyright) and 25-quinquiesdecies (tax offences) of the Decree
- engage in conduct which, although not integrating the above criminal offences or not directed towards their commission, could potentially become so;
- give, promise, offer or receive to/from anyone - whether customers, suppliers, consultants or others - any gift (money, goods, services or other benefits) that may even only be interpreted as exceeding normal business practices or courtesy, or intended to acquire favorable treatment in the conduct of any activity related to the Company, or which is intended to condition the beneficiary and induce him/her to behave contrary to the duties of office, loyalty obligations or otherwise likely to distort competition (e.g. promises of economic benefits, favors, recommendations, job offers, award trips). promises of economic advantages, favors, recommendations, job offers, prize trips of dubious nature); in countries where it is customary to offer gifts to customers or other parties as a sign of courtesy, such gifts must be of an appropriate nature and value, must not conflict with the provisions of the Law and Regulations temporarily in force therein and must in no case be interpreted as a counterpart in the request for favors and/or facilities;
- give gifts and conclude sponsorships, the amount and/or beneficiary of which does not correspond to what has been formally defined and authorized on the basis of the existing system of proxies and powers of attorney and not in accordance with the indications contained in the appropriate corporate procedures
- offer directly or indirectly money, gifts or benefits of any kind, to managers, officials or employees of customers, suppliers, consultants, for the purpose of influencing them in the performance of their duties and/or gaining undue advantage
- accepting, also on festive occasions, for oneself or for others, gifts or other benefits, with the exception of gifts of modest value and/or attributable to normal, correct relations of courtesy, such as in any case not to compromise the integrity or reputation of one of the parties nor to be interpreted, by an impartial observer, as aimed at acquiring undue and/or improper advantages;
- promise or pay sums of money, promise or grant goods in kind or other benefits to Public Officials in a personal capacity with the aim of promoting or favoring the interests of the Company, also as a result of pressure; in this respect, reference is made to the prescriptions contained in Protocol 01 "Relations with the Public Administration, including inspection visits
- Circumvent the mentioned provisions by resorting to different forms of aid or contributions having instead the same purposes as those prohibited above.



Specific control measures per Sensitive Activity

1. Management of marketing, communication, events and advertising/promotional activities (including the management of sponsorships, events and exhibitions, international trade fairs)

With reference to the Sensitive Activity in question

- the Sensitive Activity in question is managed according to a formalized system of powers;
- the separation of duties is guaranteed by the involvement of different persons in the performance of the main activities envisaged by the process: in particular, the Chairman of the Board of Directors and the Chief Executive Officer have been granted powers to purchase goods and services
- the Sensitive Activity in question is performed in accordance with the Company's internal organizational rules governing the Process of Managing Participations in Events and Trade Fairs;
- the operational management of the Process includes controls to ensure that operations are aimed at lawful and ethical activities;
- the Company provides for participation in trade fairs as exhibitors and/or visitors in order to enhance and promote the image and culture of the Company;
- traceability is guaranteed by the telematics and paper filing of the entire documentation produced in the context of the Sensitive Activity in question.

2. Management of gifts, donations, liberal donations

With reference to the Sensitive Activity in question:

- the Sensitive Activity in question is managed in accordance with a formalized system of powers
- the separation of duties is guaranteed by the involvement of different corporate figures in the main phases of the process; in particular, the involvement of the Chairman of the Board of Directors and of the Managing Director is envisaged;
- the Sensitive Activity in question is governed by an ad hoc Procedure governing the Process for the management of gifts, donations, charitable donations describing the main stages, the actors involved, the relative spheres of intervention and responsibility, and the traceability and documentability procedures, with particular reference to the following aspects:
 - with specific regard to gifts: maximum value threshold allowed, planning and communication of requirements, identification of the supplier and consequent procurement, management of the provision of gifts, receipt of gifts
 - with specific regard to donations and gratuities: maximum value threshold allowed, identification of the criteria for making donations and for the choice of



recipients, assessment, choice and approval of recipients and recipients, issuance of approval for payment and operational management and accounting

- gifts and donations are made to local entities and targeted to ethical activities; such operations are duly authorized, justified and documented
- checks are also carried out on the beneficiaries and recipients of gifts and donations, with reference to the honorability requirements of the counterparty and the purposes pursued by the beneficiary
- the Company, in the operational management of the process, verifies before the execution of the payment the correspondence of the gifts made or the sums of money donated with what has been defined and authorized internally.
- evidence is provided of the gifts and donations made by means of the profit and loss account ledger and the relevant receipts of expenditure
- the paper and electronic archiving of all documentation produced ensure traceability.

Information flows to the Supervisory Board

Identified persons transmit to the Supervisory Board the information flows identified in paragraph 5.6 of the 231 Model 'General Part'.

Archiving

All the documents produced in the context of the activities regulated in this protocol, including any communications by e-mail, are stored on the company network (with selective access) by the function responsible for each Sensitive Activity and made available, upon request, to the Board of Directors, the Board of Statutory Auditors and the Supervisory Board.

The documents produced in the context of the activities described in this protocol must be kept for a period of at least ten years, unless otherwise provided for by law.



Organization, management and control model pursuant to Legislative Decree No. 231 of 8 June 2001

Protocol 06

Management of commercial relations

Approved by the Board of Directors by resolution of 5 December 2023



Index

Definitions

Purpose

Addressees and Scope

References

General Principles of Conduct

Specific Control Measures per Sensitive Activity

1. Management of commercial relations with public entities and related obligations in the context of public and negotiated procedures
2. Managing the sale of goods and services to private parties

Management of research and development activities (including process innovation)

Information flows to the Supervisory Board

Archiving

Definitions

- **Sensitive Activities:** Company activities within the scope of which there is a risk of commission of offences under the Decree or relevant to the management of financial resources.
- **Code of Ethics:** Code of Ethics adopted by the Company.
- **Logic or Company:** Logic S.p.A.
- **Legislative Decree 231/2001 o Decree:** Legislative Decree no. 231 of 8 June 2001.
- **Model 231 or Model:** organizational model adopted by the Company, pursuant to Legislative Decree 231/2001.
- **Supervisory Body or SB:** the body, internal to the entity, endowed with autonomous powers of initiative and control, which, pursuant to Article 6 of the Decree, has the task of supervising the operation of and compliance with the organization, management and control model and ensuring its update.
- **Public Administration or PA:** jointly:
 - ministries;
 - supervisory authorities or guarantors;
 - public entities: entities created by an act of the State to meet the organizational or functional needs of the State itself, such as, for example, municipalities and provinces, chambers of commerce, INPS, ASL, ARPA, the Revenue Agency, the Guardia di Finanza;



- public officials: persons exercising a legislative, judicial or administrative public function, and who can form or manifest the will of the PA through the exercise of authoritative or certifying powers, such as, for instance, members of state and territorial administrations, supranational administrations (for example of the European Union), the Police and the Guardia di Finanza, Chambers of Commerce, Building Commissions, judges, bailiffs, auxiliary bodies of the administration of justice (e.g., receivers), administrators and employees of public bodies, private individuals vested with powers enabling them to form or manifest the will of the PA
- persons entrusted with a public service: persons who, for whatever reason, perform a public service, to be understood as an activity governed in the same manner as a public function, but characterized by the absence of the powers typical of the latter, with the exclusion of the performance of simple public order tasks and the performance of merely material work. Even a private individual or an employee of a private company may be qualified as entrusted with a public service when he performs activities aimed at the pursuit of a public purpose and the protection of a public interest.

Purpose

The purpose of this Protocol is to oversee the areas of company activities at risk of offence in the context of the management of commercial activities, carried out by the Recipients of the Model as identified in the General Section of the Model.

Consistent with the General Section of the Model, the document defines the behavioral guidelines as well as the operational control measures to which all Recipients shall adhere in the performance of their activities in order to prevent or mitigate the risk of committing the predicate offences referred to in Articles 24 and 25 (offences against the Public Administration), 25-bis (counterfeiting of trademarks and patents); 25-bis.1 (offences against industry and trade), 25-ter (bribery among private individuals), 25-*quater* (offences with the purpose of terrorism or subversion of the democratic order) and 25-*quinquiesdecies* (tax offences) Legislative Decree 231/2001.

This Protocol, drafted in accordance with the provisions of Legislative Decree 231/2001, therefore constitutes an integral part of the Model.

Addressees and scope of application

This Protocol applies to the heads of the Functions, to their direct hierarchical reports, as well as to any other Recipient of the Model who is involved in various ways in Sensitive Activities:

- *Management of commercial relations with public entities and relative fulfilments in the context of public evidence procedures and negotiated procedures;*
- *Managing the sale of goods and services to private parties*
- *Management of research and development activities (including process innovation).*

References

- Legislative Decree 231/2001 '*Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality*'



- Organizational model pursuant to Legislative Decree 231/2001 - General Part;
- Code of Ethics;
- Documentation supporting Sensitive Activities.

General principles of conduct

The Addressees in any capacity involved in the management of commercial relations with customers and business development entertained by Logic with respect to the above-mentioned scope of application are obliged to observe, in addition to the provisions of this Protocol, the applicable rules of law, the principles of conduct provided for in the Code of Ethics, as well as the principles provided for in the General Section of the Model.

With reference to **commercial activity**, they **are obliged to**:

- refrain from actions or conduct towards public or private parties that are or may be interpreted as corrupt practices, illegitimate favors, collusive conduct, solicitations, either direct or through third parties, aimed at obtaining undue advantages for oneself or others
- refrain from distributing or receiving commercial gifts, presents or other benefits (including meals, trips and entertainment) that may constitute a violation of laws or regulations or are in conflict with the Code of Ethics. In particular, it is not allowed to offer money or utilities of any kind (e.g. promises of employment, etc.) or to perform acts of commercial courtesy, unless they are of modest value and in any case cannot be interpreted in any way as a tool to influence the beneficiaries in the performance of their duties or to induce them to violate their obligations of office or loyalty;
- ensure that the agreements with the persons with whom a commercial relationship is eventually established are defined in writing, with evidence of all the conditions underlying them - paying particular attention to the economic conditions agreed upon for joint participation in competitive procedures - and proposed, verified and/or approved by persons with appropriate powers on the basis of the system of proxies and powers of attorney
- refrain from rendering or promising, in favor of business partners, services that are not adequately justified in light of the contractual relationship established with them
- refrain from engaging in commercial relations with persons known or suspected to belong to criminal organizations or in any case operating outside the law;
- take immediate action in the event of negative information and/or reports concerning the honorableness of persons with whom one interacts, by verifying the validity of the news and, if necessary, terminating the relationship with them.
- likewise refrain from inserting/spreading misleading information on the origin, provenance, quality, characteristics of its products and/or components used in the preparation of institutional and technical/commercial material prepared by the Company to support marketing
- comply, in invoicing and collection management activities, with the provisions of Protocol 02 "Management of financial flows, active invoicing, credit and collections".



Specific control measures per Sensitive Activity

1. Management of commercial relations with public entities and related fulfilments in the context of public and negotiated procedures

With reference to the Sensitive Activity in question

- the management of commercial relations with public entities is delegated to persons with adequate powers according to a formalized system;
- the separation of duties is guaranteed by the involvement of different corporate figures in the main phases of the process; in particular, the involvement of different corporate functions is foreseen, including the Managing Director, the Commercial Function, the Customer Service Function, and the Administrative Function;
- the Sensitive Activity in question is carried out according to the organizational rules of the Company;
- the Company, in the event of audits by public entities belonging to the Public Administration concerning price congruity, prepares a congruity report signed by the Customer Service/Product Support Manager
- the Customer Service/Product Support Manager has been identified as the internal manager of the public tender process;
- the exchange of documentation with the Public Administration takes place telematically through a dedicated portal where the documentation required to participate in tenders is indicated, according to a traced procedure. A person with appropriate powers manages the documentation transmitted. The exchange of information may also take place via PEC
- the completeness and truthfulness of the documents and declarations shared with the Public Administration is verified and that they are managed and signed only by persons previously identified and authorized by the Company
- repairs to Italian Public Bodies are arranged at a rate agreed with the Ministry of Aeronautics;
- in light of the Company's business, when purchasing raw materials, it is verified that they are always accompanied by specific documentation reporting all details/technical characteristics of the same
- invoices are only paid following approval by the Public Administration, which takes place through the issue of a 'certificate of payment';



- the traceability of the activities related to the Sensitive Activity in question is ensured by means of paper and electronic filing of the documentation produced in the various operational phases; decision-making phases and authorization levels are always traced.

2. Management of the activity of selling goods and services to private individuals

With reference to the Sensitive Activity in question:

- The management of the activity of selling goods and services to private individuals is delegated to persons vested with appropriate powers in accordance with a formalized system; in particular, powers of representation and signature in the context of sales to private individuals have been attributed to the Chairman of the Board of Directors, the Managing Director, the Customer Service Manager and the Sales Manager;
- the separation of duties is guaranteed by the involvement of various corporate functions, including the Commercial Function, the Administrative Function and the Managing Director;
- the Process is governed by formalized procedures, such as: PROPE 301 "Examination/Review of Contract Documents"; Procedure "Management of Information Requests/Technical Proposal"; PROPE 1504 "Packaging and Shipping of Materials";
- the offers are prepared following multiple checks under the profile of technical and economic feasibility; they are, for the Company's business, characterized by stringent specifications
- prices are agreed with customers in accordance with market conditions;
- the majority of the Company's customers are first-tier players, known to be reliable from an economic and financial point of view
- it is foreseen a punctual verification of the proper execution of contracts in compliance with a structured practice that varies from customer to customer and that provides for a series of telematics fulfilments, such as the exchange of information and documentation through portals created ad hoc
- the Company ensures the correct recording and invoicing for each sales transaction, in compliance with tax regulations;
- the Administration Function verifies the correct accounting of invoices issued, receivables from customers and collections, consistent with tax regulations and the accounting principles applied
- the Quality Function handles customer complaints, informing the Sales Function; corrective action is then taken, agreeing with the customer on the course of action to be taken;
- credit note management is performed by the Administration Function;
- the Company guarantees the correct use of trademarks and other distinctive signs; in particular, each product marketed must be accompanied by documentation certifying its origin and any technical specifications
- any regulatory changes in the field of foreign trade are constantly monitored;
- customer records are managed through the AS400 system
- the operational management of the process is governed by the "Authorization Procedure for the Transfer or Export of Armament Material" and by the "Trade Compliance Manual
- the contractual relationship is based on the order coming directly from the customer; in particular, the process is carried out through a telematic process: from the customer comes



a list of "milestones" that is entered into the AS400 system, each milestone corresponds to a subset of documentation that has been agreed with the customer

- the Sales Function authorizes invoicing with the "Certificate of Milestone Achievement" and validation by the customer is guaranteed;
- the correspondence between what is stated on the invoice and the transaction actually performed is guaranteed;
- a continuous exchange of information between the various corporate functions is ensured in order to guarantee proper management of the entire sales process;
- the traceability of the documentation produced during the various operational phases that characterize the Process is guaranteed by means of paper and telematic archiving.

3. Management of research and development activities (including process innovation)

With reference to the Sensitive Activity in question:

- The management of the research and development activity is delegated to persons vested with appropriate powers according to a formalized system; in particular, the Chairman of the Board of Directors and the Chief Executive Officer are vested with the powers to purchase goods and services, the R&D (Design) Manager has been granted powers of representation and signature in the management of the research and development activity;
- the separation of duties is guaranteed by the involvement of different corporate functions, such as the Design and Quality Function;
- the operational management of the Process is governed by the PROPE Procedure "Design and Development";
- the following phases are also carried out according to internal organizational rules:

o conception and start-up by development process

o prior art checks, where applicable

o possible activities for the protection of the Company's intellectual property and initiation of activities for the registration of trademarks and patents;

o identification of the technical and qualitative requirements of the products for the production and/or purchase of raw materials;

- the Company ensures that each component developed is accompanied by appropriate documentation to be submitted to customers, in order to keep track of every peculiarity of the product developed
- checks on the developed products, also in terms of patent compliance, are outsourced to an external consultant under a special contract;
- product development documentation is only accessible to authorized personnel;
- authorizations and controls in respect of the product development cycle are issued by persons with appropriate powers, in particular by the Design Manager;
- the Company has entered into formalized agreements with the Polytechnic di Milano and other Universities; these contracts include the identification of the function and/or unit responsible for the execution of the contract with the indication of the role and tasks assigned;
- the operational management of the Process provides for the archiving of all the documentation produced.



Information flows to the Supervisory Board

The identified persons transmit to the Supervisory Board the information flows identified in paragraph 5.6 of the 231 Model 'General Part'.

Archiving

All the documentation produced in the context of the activities regulated in this protocol, including any communications by e-mail, is stored on the company network (with selective access) by the function responsible for each Sensitive Activity and made available, upon request, to the Board of Directors, the Board of Statutory Auditors and the Supervisory Board. The documents produced in the context of the activities described in this protocol must be kept for a period of at least ten years, unless otherwise provided for by law.



Organization, management and control model

Pursuant to Legislative Decree No. 231 of 8 June 2001

Protocol 07

Management of judicial and extrajudicial proceedings and disputes (civil, criminal, administrative and tax), appointment of lawyers and coordination of their activities.



Index

Definitions

Purpose

Addressees and Scope

References

General Principles of Conduct

Specific Control Measures per Sensitive Activity

1. Management of judicial and extrajudicial proceedings and disputes (civil, criminal, administrative and tax), appointment of lawyers and coordination of their activities

Information flows to the Supervisory Board

Filing



Definitions

- **Sensitive Activities:** Company activities within the scope of which there is a risk of commission of offences under the Decree or relevant to the management of financial resources.
- **Code of Ethics:** Code of Ethics adopted by the Company.
- **Logic or Company:** Logic S.p.A.
- **Legislative Decree 231/2001 o Decree:** Legislative Decree no. 231 of 8 June 2001.
- **Model 231 or Model:** organizational model adopted by the Company pursuant to Legislative Decree 231/2001.
- **Supervisory Body or SB:** the body, internal to the entity, endowed with autonomous powers of initiative and control, which, pursuant to Article 6 of the Decree, has the task of supervising the operation of and compliance with the organization, management and control model and ensuring that it is updated.
- **Public Administration or PA:** jointly:
 - ministries;
 - supervisory authorities or guarantors;
 - public entities: entities created by an act of the State to meet the organizational or functional needs of the State itself, such as, for example, municipalities and provinces, chambers of commerce, INPS, ASL, ARPA, the Revenue Agency, the Guardia di Finanza;
 - public officials: persons exercising a legislative, judicial or administrative public function, and who can form or manifest the will of the PA through the exercise of authoritative or certifying powers, such as, for instance, members of state and territorial administrations, supranational administrations (for example of the European Union), the Police and the Guardia di Finanza, Chambers of Commerce, Building Commissions, judges, bailiffs, auxiliary bodies of the administration of justice (e.g., receivers), administrators and employees of public bodies, private individuals vested with powers enabling them to form or manifest the will of the PA;
 - persons entrusted with a public service: persons who, for whatever reason, perform a public service, to be understood as an activity governed in the same manner as a public function, but characterized by the absence of the powers typical of the latter, with the exclusion of the performance of simple public order tasks and the performance of merely material work. Even a private individual or an employee of a private company may be qualified as entrusted with



a public service when he performs activities aimed at the pursuit of a public purpose and the protection of a public interest.



Purpose

The purpose of this Protocol is to safeguard the areas of corporate activities at risk of offences within the scope of litigation management, in which the Company is involved, carried out by the Recipients of the Model as identified in the General Section of the Model.

Consistent with the General Section of the Model, the document defines the behavioral guidelines as well as the operational control headmasters to which all Addressees shall adhere in the performance of their activities in order to prevent or mitigate the risk of committing the predicate offences referred to in Articles. 24 and 25 (Offences against the Public Administration), 25-ter (corporate offences, with particular reference to the offence of bribery among private individuals and incitement to bribery among private individuals), Article 25-*decies* (Inducement not to make statements and to make false statements to the Judicial Authorities) and Article 25-*quinqüesdecies* (tax offences) of Legislative Decree 231/2001.

This Protocol, drafted in compliance with the provisions of Legislative Decree 231/2001, therefore constitutes an integral part of the Model.

Addressees and scope of application

This Protocol applies to the heads of the Functions, to their direct hierarchical reports, as well as to any other Addressee of the Model who is involved in various ways in Sensitive Activities:

- Management of judicial and extrajudicial proceedings and disputes (civil, criminal, administrative and tax), appointment of lawyers and coordination of their activities

References

- Legislative Decree No. 231/2001 "Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality";
- Organizational model pursuant to Legislative Decree 231/2001 - General Part;
- Code of Ethics;
- Documentation supporting Sensitive Activities.

General principles of conduct

The Addressees in any capacity involved in the management of a dispute in which Logic is involved with regard to the areas of application referred to above are required to observe, in addition to the provisions of this protocol, the applicable rules of law, the principles of conduct set out in the Code of Ethics, as well as the principles set out in the General Section of the Model.

It is **prohibited** to:

- adopt any conduct that is reticent, omissive or that may result, even indirectly, in hindering the work of the judicial authorities and their assistants



- operate any kind of pressure, including using violence or threats, or the offer of money or other benefits, in order to induce a person not to make statements or to make false statements before the judicial authorities or their assistants.

It is **mandatory** to:

- ensure that, in the event of litigation, relations with law firms are maintained only by corporate representatives endowed with the power to represent the Company in court
- ensure that the agreements with the law firms supporting the Company in the sensitive Process in question are formalized by means of a specific contract/agreement, signed by company representatives endowed with appropriate powers, which includes a specific clause of commitment to comply with the provisions of the Model and of the Company "s Code of Ethics, under penalty of termination of the contract, in accordance with the provisions of Protocol 03 "Procurement of "core" and "non-core" goods and services, including tenders and consultancies
- ensure that eventual transactions concerning disputes in which the Company is involved are authorized and signed only by Company attorneys with appropriate powers.

Furthermore:

- employees, as well as collaborators in various capacities of the Company, shall promptly notify their direct supervisor of any criminal proceedings in which they are involved, in any respect, in relation to the work performed or in any way pertaining thereto. A similar communication shall be forwarded to the Supervisory Board
- if a director, a manager or an employee of the Company is asked (respectively in the capacity of suspect/defendant, assisted/defendant in related proceedings) to make statements before the judicial authorities concerning activities connected with the management and administration of the company, he/she shall keep the utmost confidentiality with regard to the statements made and their subject matter, if the same are covered by investigative secrecy;
- the legal advisor attending the making of such statements shall maintain similar confidentiality
- the Addressees investigated or accused in a criminal proceeding, even related, concerning the work activity performed, are obliged to freely express their representations of the facts or to exercise the right not to answer granted by law
- each Addressee is obliged to firmly reject any attempt made by the director, managers, employees or other third parties working on behalf of the Company (e.g. legal advisors) aimed at conditioning the content of his/her statements or inducing him/her, where permitted by law, to exercise the right not to answer
- if the Addressee receives undue pressure in this sense or promises of money or other benefits aimed at the same purpose, he/she shall immediately inform his/her hierarchical superior (or the person hierarchically above him/her, if the undue pressure and the promise of goods or benefits comes from his/her hierarchical superior);



- in any case, all Addressees must promptly inform the Supervisory Board of any violence or threat, pressure, offer or promise of money or other benefit, received in this sense.

Specific control measures per Sensitive Activity

1. Management of judicial and extrajudicial proceedings and disputes (civil, criminal, administrative and tax), appointment of lawyers and coordination of their activities.

With reference to the Sensitive Activity in question

- exclusively persons with adequate powers according to a formalized system manage the activities relating to the disputes in which the Company is involved. Specifically, the relevant powers are vested in the Chairman of the Board of Directors and the Chief Executive Officer, who are vested with powers to represent the Company in court
- appointments to third-party lawyers are conferred only by those with appropriate powers according to the internal rules, specifically by the Managing Director and the Chairman.
- relations with public entities/third parties are exclusively carried out by those vested with appropriate powers according to internal rules;
- -settlement agreements are only signed by persons with appropriate powers, specifically the Chief Executive Officer and the Chairman.
- in case the Company is under investigation or accused in a proceeding pursuant to Legislative Decree No. 231/2001, and the legal representative is in turn under investigation or accused in relation to an administrative offence charged against the Company in such proceedings, the relevant appointment of the Company's defense counsel is made through another person to whom such power is specifically attributed for cases of possible conflict with the criminal investigation against the legal representative
- the separation of duties is guaranteed by the involvement of different corporate figures in the main phases of the Process
- the operational management of the Process provides that the management of any disputes is entrusted to an external firm that supports the Company in defining the principles and initiatives to be undertaken
- ad hoc information flows are provided to the Supervisory Board concerning the management of disputes in which the Company is involved;
- the traceability and ex post verifiability of the activities attributable to the Sensitive Activity in question are guaranteed by the archiving of the documentation produced during the various phases of the same, including any paper and telematics e-mail communications; furthermore, a reporting flow to top management is foreseen, as well as the traceability of the internal evaluation and authorization process of each phase of the Sensitive Activity in question.



Information flows to the Supervisory Board

The identified persons transmit to the Supervisory Board the information flows identified in paragraph 5.6 of the 231 Model 'General Part'.

Filing

All the documents produced in the context of the activities governed by this protocol, including any communications by e-mail, are stored by the Administration/HR Department and made available, upon request, to the Board of Directors, the Board of Statutory Auditors and the Supervisory Board. The documents produced within the scope of the activities described in this protocol must be kept for a period of at least ten years, unless otherwise provided for by law.



Organization, management and control model pursuant to Legislative Decree No. 231 of 8 June 2001

Protocol 08

Management of financial statements (accounting and capital transactions), relations with the Shareholder and the Board of Statutory Auditors and taxation

Approved by the Board of Directors by resolution of 5 December 2023



Index

Definitions

Purpose

Addressees and Scope

References

General Principles of Conduct

Specific Control Measures per Sensitive Activity

1. Preparation of the Financial Statements and Communications to Shareholders and/or the Public concerning the economic, asset or financial situation of the Company
2. Management of tax obligations

Information flows to the Supervisory Board

Filing

Definitions

- **Sensitive Activities:** Company activities within the scope of which there is a risk of commission of offences under the Decree or relevant to the management of financial resources.
- **Code of Ethics:** Code of Ethics adopted by the Company.
- **Logic or Company:** Logic S.p.A.
- **Legislative Decree 231/2001 o Decree:** Legislative Decree no. 231 of 8 June 2001.
- **Model 231 or Model:** organizational model adopted by the Company pursuant to Legislative Decree 231/2001.
- **Supervisory Body or SB:** the body, internal to the entity, endowed with autonomous powers of initiative and control, which, pursuant to Article 6 of the Decree, has the task of supervising the operation of and compliance with the organization, management and control model and ensuring its update.

Purpose

The purpose of this Protocol is to oversee the areas of corporate activities at risk of offences in the area of budget management, operations relating to share capital and taxation, carried out by the Addressees of the Model as identified in the General Section of the Model.



Consistent with the General Section of the Model, the document defines the behavioral guidelines as well as the operational control headmasters to which all Addressees shall adhere in the performance of their activities in order to prevent or mitigate the risk of committing the predicate offences referred to in Arts. 24-ter of Legislative Decree No. 231/2001 and Article 10, Law No. 146 of 6 March 2006 (organized crime offences and transnational offences), 25-ter (corporate offences), 25-octies (receiving, laundering and use of money, goods or benefits of unlawful origin as well as self-laundering) and 25-quinquiesdecies (tax offences) of Legislative Decree No. 231/2001.

This Protocol, drawn up in compliance with the provisions of Legislative Decree 231/2001, therefore constitutes an integral part of the Model.

Addressees and scope of application

This protocol applies to the heads of the Functions, to their direct hierarchical reports, as well as to any other Recipient of the Model who is involved in various ways in Sensitive Activities:

- *Preparation of financial statements and communications to shareholders and/or the public concerning the Company's economic, asset or financial situation;*
- *Management of tax obligations.*

References

- Legislative Decree 231/2001 '*Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality*'
- Organizational Model pursuant to Legislative Decree 231/2001 - General Part;
- Code of Ethics;
- Documentation supporting Sensitive Activities.

General principles of conduct

The Recipients, in any capacity involved in the management of financial statements and tax fulfilments, regarding the areas of application referred to above, are required to observe, in addition to the provisions of this Protocol, the applicable provisions of law, the principles of conduct provided for in the Code of Ethics, as well as the principles provided for in the General Section of the Model

With reference to the **management of tax fulfilments**, it is **mandatory** to:

- ensure that all legal provisions, including regulatory provisions, governing tax and customs fulfilments are strictly complied with
- ensure that all the *policies*, procedures and practices adopted by the Company on tax and customs fulfilments are strictly complied with, especially in relation to the preparation of tax declarations and the settlement and calculation of taxes
- ensure that the widest dissemination and knowledge of the aforementioned policies, procedures and practices is guaranteed to the competent Functions, also through ad hoc training initiatives



- ensure that specific forms of monitoring and control of deadlines relating to tax and customs obligations are provided for and implemented
- ensure that contracts with consultants who support the Company in the processes under consideration provide for a communication/formalization, by the consultant, of the outcome of the controls carried out and/or of the services rendered
- ensure that the Heads of function record in the accounts and subject to approval only invoices relating to services actually received.

With reference to **the preparation of the financial statements and communications to Shareholders and/or the public concerning the Company's economic, asset or financial situation, it is forbidden to:**

- prepare or communicate data that do not correspond to the truth, are incomplete or in any case likely to provide an incorrect description of the reality, with regard to the Company's economic, asset and financial situation
- omit to communicate data and information required by the regulations and procedures in force concerning the Company's economic, asset and financial situation
- engage in activities and/or operations aimed at creating non-accounting assets (e.g. using invoices for non-existent transactions or over-invoicing), or aimed at creating "black funds" or "parallel accounts"
- behave in such a way as to materially prevent, or in any case obstruct, the performance of institutional control activities by concealing documents or using other fraudulent means.

Furthermore, again with reference to **the preparation of the financial statements and communications to Shareholders and/or the public concerning the Company's economic, equity or financial situation, it is mandatory to**

- behave correctly and transparently, ensuring full compliance with the laws and regulations, as well as with corporate procedures, in the performance of all activities aimed at preparing the financial statements and periodic accounting situations, in order to provide shareholders and the general public with true and correct information on the Company's economic, asset and financial situation
- behave correctly and transparently, ensuring full compliance with the law and regulations, as well as company procedures, in all corporate communications, in order to provide the shareholder and the Board of Statutory Auditors with true and correct information on corporate management as well as on the Company's economic, equity and financial situation
- guarantee and facilitate all forms of internal control over corporate management provided for by law, as well as the free and correct formation of the will of the shareholders' meeting.

Finally, the following principles must be observed in any case:

- it is forbidden to omit to communicate data and information requested by the Board of Statutory Auditors or in any case required by the laws and procedures in force concerning the Company's economic, equity and financial situation
- it is forbidden to behave in such a way as to materially prevent, or in any case hinder, the performance of institutional control and audit activities by concealing documents or using other fraudulent means



- it must be ensured that the choice of and management of the relationship with the consultants involved in the Sensitive Activities under review is carried out in accordance with the principles laid down on the subject of procurement in Protocol 03 "Procurement of "core" and "non-core" goods and services, including tenders and consultancies
- with regard to the management of relations with the Customs Agency and related obligations, please refer to Protocol 01 "Relations with the Public Administration, including inspection visits".

Specific control measures for Sensitive Activities

Preparation of financial statements and communications to shareholders and/or the public concerning the Company's economic, asset or financial situation

With reference to the Sensitive Activity in question:

- the separation of duties is guaranteed by the involvement of different corporate figures in the main phases of the process
- the Sensitive Activity in question is governed by a procedure which regulates the activity in its main phases, the actors involved, the relative areas of intervention and responsibility, with particular reference to the following aspects:
 - Preparation of calendar of accounting closures
 - Extraction of accounting data
 - Determination of estimated items and accounting closure of accounts
 - Preparation of draft financial statements
 - Audit of company financial statements
 - Approval and filing of financial statements
- access to the accounting system is protected and limited to authorized personnel belonging to the Administration Function
- the operational management of the Process requires that each operation relating to the preparation of the Financial Statements is performed subject to specific authorization
- the Administration Function performs specific controls in order to ensure the completeness, correctness and timeliness of accounting entries, as well as specific controls to verify ex post the correct accounting and the detection of any anomalies; these controls are appropriately formalized and verified
- the activities necessary for the accounting closures are duly planned and communicated to the various functions involved, by means of a closure calendar
- the operational management of the Process envisages compliance with the transmission deadlines of the information aimed at preparing the Financial Statements, by updating the closing calendar and by sending any reminders to the functions involved



- there is a computerized procedure for determining the provision for obsolescence
- periodic accounting reconciliations are provided for, which are duly tracked and verified
- specific checks are carried out to ensure the complete and correct recognition, measurement and recording of allocations and provisions, with the support of detailed tables and supporting documentation
- the Auditing Firm that supports the Company carries out checks to ensure the completeness and correctness of the financial statements file and its correspondence to the final version of the audited financial statements
- the operational management of the Process envisages that when the draft financial statements are prepared, they are shared with the Chief Executive Officer
- the communication and approval of the Financial Statements is carried out in accordance with the applicable civil law and the Company Bylaws;
- the traceability and ex post verifiability of the activities attributable to the Sensitive Activity in question is ensured by the filing of all the documentation produced on paper and in electronic format.

2. Management of tax obligations

With reference to the Sensitive Activity in question:

- The Sensitive Activity in question is managed according to a formalized system of powers. Specifically, the Chairman of the Board of Directors and the Chief Executive Officer are vested with the powers to perform all formalities relating to any type of tax, tax (direct and indirect) and contribution, to sign tax returns relating to direct and indirect taxes, and to represent the Company before the tax authorities
- the operational management of the process provides that all declarations and documents prepared and transmitted to the competent authorities in the context of tax fulfilments (e.g. VAT settlement, income declaration, IRES, IRAP, etc.) are signed by persons with appropriate powers
- the separation of duties is guaranteed by the involvement of different corporate figures in the main stages of the process
- the activities relating to the process under consideration are regulated in accordance with the provisions of the Civil Code, as well as by a procedure that regulates the activities, the persons involved, and the relative areas of intervention and responsibility, with reference to the following aspects:
 - Monitoring of regulatory developments in tax matters
 - Methods for determining taxes
 - Preparation and sending of periodic declarations
 - Management of tax consolidation
 - Information flows to the external consultant
 - Archiving of documentation produced
- the Company, in the operational management of the Process, avails itself of the support of tax consultants, by virtue of specific contracts
- the Administration Function carries out monthly checks on the correct accounting and tax treatment of the various items
- the methodology for identifying, qualifying and quantifying for tax and labor law purposes the costs of so-called fringe benefits is defined when determining the tax calculation;



furthermore, these are shared during the control phase with the tax consultants and the Auditing Firm

- the exchange of information for tax calculation purposes between the Company and the professions it uses takes place by e-mail; the Company verifies the correctness and completeness of the data transmitted
- there are later checks aimed at verifying, with respect to the telematics transmission, that the data in the transmission receipt correspond to what is indicated in the relative declarations transmitted
- a continuous exchange of information is guaranteed between the Administration Function and the various Functions involved in the processes from which the accounting data subsequently transposed in the declaration originates
- the preparation of a tax schedule is foreseen, as well as the monitoring of the deadlines to be met for communications, reports and fulfilments vis-à-vis the tax authorities
- provision is made for the monitoring and transposition of new tax legislation through the specialized press and through tax consultants
- the methods of involvement of the competent functions for the assessment of tax impacts and compliance are defined, in relation to typical company activities, as well as for ordinary and extraordinary operations, with indication of the respective roles and responsibilities
- verifications regarding the completeness and correctness of the data required for the calculation of taxes, the correctness of the calculation of taxes, the correct completion of the relevant Declaration and Payment Forms, as well as the complete and correct accounting records are carried out by the tax consultant and the auditing company;
- management control performs periodic analyses of the trend of accounting balances in relation to historical data and subsequent analysis of significant deviations
- the Company verifies that the VAT amounts correspond to the relevant general accounts;
- checks are carried out on compliance with the regulatory requirements regarding any amounts offset by VAT, the veracity and correctness of the certifications in support of tax credits, the correct accounting of taxes;
- The paper and electronic archiving of all the documentation produced guarantees traceability.

Information flows to the Supervisory Body

The identified entities shall transmit to the Supervisory Body the information flows identified in paragraph 5.6 of Model 231 "General Part".

Archiving

All documentation produced as part of the activities covered by this Protocol, including e-mail communications, is stored in the corporate network (with selective access) by the department responsible for each Sensitive Activity and made available, upon request, to the Board of Directors, the Board of Statutory Auditors and the Supervisory Body.

Documents produced as part of the activities described in this Protocol shall be kept for a period of at least 10 years, unless otherwise provided by law.



Model of organization, management and control pursuant to Legislative Decree no. 231 of 8 June 2001

Protocol 09

Management of information systems

Approved by the Board of Directors with resolution of 5 December 2023



Index

Definitions

Purpose

Addressees and scope

References

General principles of behavior

Specific control devices for Sensitive Activity

1. Information Systems Management

Information flows to the Supervisory Body

Archiving



Definitions

- **Sensitive Activities:** activities of the Company in which there is a risk of commission of crimes referred to in the Decree or relevant for the management of financial resources.
- **Code of Ethics:** Code of Ethics adopted by the Company.
- **Logic:** Logic S.p.A.
- **D.Lgs. 231/2001 or Decree:** Legislative Decree 8 giugno 2001, n. 231.
- **Model 231 or Model:** organizational model adopted by the Company pursuant to Legislative Decree no. 231/2001.
- **Supervisory Body or odv:** the body, within the institution, with autonomous powers of initiative and control, which, pursuant to art. 6 of the Decree, has the task of supervising the operation and compliance with the model of organization, management and control and to take care of updating.

Purpose

The Protocol has the scope to control the areas of business activities to risk-crime in the within of the management of the information systems lead from the Addressees of the Model as identified from the General Part of the same Model.

Consistent with the General Part of the Model, the document defines the behavioral guidelines as well as the operational control mechanisms that all the Recipients adhere to in the performance of their activities in order to prevent or mitigate the risk of committing the offences required by articles. 24-bis (computer crimes), 25-novies (crimes in violation of copyright) and 25-quinquiesdecies (tax crimes) D.Lgs. 231/2001.

This Protocol, drawn up in accordance with the provisions of Legislative Decree No. 231/2001, is therefore an integral part of the Model.

Addressees and scope of application

This Protocol shall apply to those in charge of the Functions, to their direct reporting, as well as to any other Recipient of the Model who is involved in the Sensitive Activity in various ways:

- *Management of computer systems.*



References

- D.Lgs. 231/2001 *"Regulation of the administrative liability of legal persons, companies and associations, even without legal personality"*
- Organizational model according to D.Lgs. 231/2001 - General part;
- Code of Ethics;
- Documentation to support Sensitive Activities.

General principles of conduct

The Addressees in any way involved in the management of information systems in relation to the above mentioned fields of application are required to observe, in addition to the provisions of this Protocol, the applicable legal rules, the principles of conduct laid down in general part of the Model

The following are **prohibited**:

- trespassing on a computer or telematic system protected by security measures;
- access a computer or telematic system by not having the access credentials or using the credentials of other colleagues enabled
- hold, spread or misuse access codes or any means suitable for accessing a system protected by security measures
- use unauthorized technical devices or software and/or to prevent or interrupt communications relating to a computer or telematic system
- destroy damage, erase, and alter other people's information, data or computer programs and utilities
- use software not provided on its original medium or otherwise by the subject holder of the copyright relating to it, as well as in numbers exceeding the licenses purchased by the Company
- reproduce, spread or otherwise make available to other software without the consent of the subject holder of the copyright relating to the same
- leave the PC assigned by the Company unattended and/or accessible to others.

It is **mandatory** to:

- promptly inform the responsible person of the office of belonging in case of loss or theft of the company's computer equipment
- abide by the *policies* adopted by the Company governing the use of the Company's computer systems and applications.



Specific control devices for Sensitive Activities

1. Management of information systems

With reference to the Sensitive Activity in question:

Management of access to information, information systems, network, operating systems, applications

- each user is provided with "username" and "password", the latter is expected to be changed every forty days
- each user is assigned specific permissions, in addition, the Company is equipped with a system limiting access to unauthorized websites
- whenever a change occurs at the contractual level (recruitment, change of position, resignation) it is reflected at the level of creation/disposal/authorizations at the IT level
- the IT Function is able to monitor the access by users to the totality of the data present within their systems, also in reference to movements, changes, file deletions;
- the IT function monitors user access rights, so that alignment between active users and actual employees is ensured
- The Process is governed by the Operating Procedure PROPE 2201 "Information Systems Activities".

Logical and physical workplace management and protection

- access to the Server Rooms is allowed using badges
- the two Server Rooms are located in different buildings and the same are equipped with fire protection systems and dedicated air conditioning
- each workstation is characterized by the presence of an automatic screensaver after which it is necessary to re-accept by "user name" and "password"
- the Process is governed by the PROPE 2201 Operating Procedure "Information Systems Activities".

Network management and protection

- the Company is equipped with two Firewall systems
- the Company has activated smart working which is characterized by VPN connections and a dual authentication system



- the Process is governed by the PROPE 2201 Operating Procedure "Information Systems Activities".

Incident management

- the Company is equipped with systems for the detection of computer incidents and for the management of their security, through the external provider
- the Company is equipped with disaster recovery and business continuity systems
- the Company periodically simulates the blocking of a server to verify that the disaster recovery system is working properly
- the Process is governed by the PROPE 2201 Operating Procedure "Information Systems Activities".

IT assets management (hardware and software, licenses, etc.)

- a specially appointed person within the IT Function is responsible for the management of the Hardware and Software equipment supplied to the company's staff, in terms of permits and management of the related powers/ authorizations
- the Company is equipped with a Tool that can periodically verify that there is correspondence between the Software installed and the existing licenses, in particular the IT Function takes care of such verification
- the Process is governed by the PROPE 2201 Operating Procedure "Information Systems Activities".

Data management, information and asset classifications

- the IT Function prepares inventories of Hardware that are subject to periodic updating.

Furthermore, we underline that classified information for military security purposes is not managed.

Management of communications and operations (exchange of information, log management, patch management, backup policies, etc.)

- the Company is equipped with two Firewall systems
- the Company regularly carries out appropriate back-ups carried out internally
- the Company uses specific Antivirus and Antispam programs that are updated periodically



- The Process is governed by the Operating Procedure PROPE 2201 "Information Systems Activities."

Management of the purchase, development and maintenance process (e.g. change management) of hardware and software

- the Process is managed through the Purchasing Office, according to the procedures in place for the purchase of services
- only to first level IT Providers are selected, that offer adequate guarantees regarding the functionality, technical compliance and security requirements of the IT products and services provided to the Company; special contracts are concluded with these Providers
- the software is purchased directly from the software house
- The Process is governed by the Operating Procedure PROPE 2201 "Information Systems Activities."

Information flows to the Supervisory Body

The identified entities transmit to the Supervisory Body the information flows identified in paragraph 5.6 of Model 231 "General Part".

Archiving

All documentation produced as part of the activities covered by this Protocol, including any communications by electronic mail, shall be kept by the IT department and made available to the Board of Directors upon request, the Board of Statutory Auditors and the Supervisory Body.

Documents produced as part of the activities described in this Protocol shall be kept for a period of at least 10 years, unless otherwise provided for by law.



Model of organization, management and control pursuant to Legislative Decree no. 231 of 8 June 2001

Protocol 10

Management of health and safety requirements in the
workplace

Approved by the Board of Directors with resolution of 5 December 2023



Index

Definitions

Purpose

Addressees and scope

References 4

General principles of behavior

Specific control devices for Sensitive Activity

1. Management of health and safety requirements at work

Information flows to the Supervisory Body

Archiving

Definitions

- **First Aid Service Personnel and Fire Service Personnel:** are the subjects designated pursuant to Art. 45 and 46 D.Lgs. 81/2008.
- **Sensitive Activities:** activities of the Company in which there is a risk of commission of crimes referred to in the Decree or relevant for the management of financial resources.
- **Code of Ethics:** Code of Ethics adopted by the Company.
- **Employer:** is the person who has the employment relationship with the worker or, in any case, the person who, depending on the type and structure of the organization in which the worker performs his activity, has the responsibility of the organization itself or of the productive unit as it exercises the decision-making and spending powers.
- **Manager:** is the person who, because of professional skills and hierarchical and functional powers appropriate to the nature of the task entrusted to him, implements the directives of the Employer by organizing the work and supervising it.
- **Competent doctor:** is the doctor in possession of one of the qualifications and the educational and professional requirements referred to in art. 38 D.Lgs. 81/2008, who cooperates, as provided for in art. 29, paragraph 1 D.Lgs. 81/2008 with the Employer for the purpose of risk assessment and is appointed by the same to carry out health surveillance and for all other tasks referred to in Legislative Decree no. 81/2008.



- **Model 231 or Model:** organizational model adopted by the Company pursuant to Legislative Decree no. 231/2001.
- **Supervisory Body or odv:** the body, within the institution, with autonomous powers of initiative and control, which, pursuant to art. 6 of the Decree, has the task of supervising the operation and compliance with the model of organization, management and control and to take care of updating.
- **Responsible:** is the person who, because of professional skills and within the limits of hierarchical and functional powers regarding the nature of the task entrusted to him, supervises the work and ensures the implementation of the directives received, controlling the correct execution by the workers and exercising a functional power of initiative.
- **Responsible for prevention and protection:** is the person in possession of the skills and professional requirements referred to in art. 32 D.Lgs. 81/2008 designated by the Employer, to whom he is responsible, to coordinate the service of prevention and protection from risks.
- **Safety worker representative:** is the person elected or designated to represent the workers with regard to the aspects of health and safety at work (Art. 2 D.Lgs. 81/2008).
- **Logic or Company:** Logic S.p.A.

Purpose

The purpose of this Protocol is to oversee the areas of business activities at risk-crime in the management of health and safety in the workplace, conducted by the staff of Logic and any third-party companies in charge.

Consistent with the General Part of the Model, the document defines the behavioral guidelines as well as the operational control controls that all the Recipients adhere to in the performance of their activities in order to prevent or mitigate the risk of commission of crimes required by art. 25-septies (offences relating to health and safety at work) of Legislative Decree no. 231/2001.

This Protocol, drawn up in accordance with the provisions of Legislative Decree No. 231/2001, is therefore an integral part of the Model.

Addressees and scope of application

This Protocol shall apply to those in charge of the Functions, to their direct reporting, as well as to any other Recipient of the Model who is involved in the Sensitive Activity in various ways:

- *Management of health and safety requirements at work*

Logic S.p.A. operates in the avionics and aeronautical systems sector worldwide. The Company provides civil and military aircraft manufacturers with tailor-made solutions and develops components/subsystems/systems for aeronautical applications, in particular processing systems for Real Time, Safety Critical applications, systems for Man Machine Interface, systems for the management and distribution of electrical power on board, electromechanical actuation systems and systems for the measurement and management of fuel on board.



External suppliers and on-site assemblies make the electronic boards. The internal works are carried out in a mechanical workshop, while the painting and surface treatments activities have a dedicated area.

The Company has implemented an integrated management system Environment and safety certified ISO 14001 and ISO 45001.

References

- D.Lgs. 231/2001 *"Regulation of the administrative liability of legal persons, companies and associations, even without legal personality"*;
- D.Lgs. 81/2008 *"Implementation of Article 1 of Law no. 123 of 3 August 2007 on the protection of health and safety in the workplace"*;
- Organizational model according to D.Lgs. 231/2001 - General part;
- Code of Ethics;
- Documentation to support Sensitive Activities.

General principles of conduct

The Addressees in any way involved in the management of health and safety requirements in the workplace, with regard to the above mentioned areas of application are required to observe, in addition to the provisions of this Protocol, the applicable rules of law, the principles of conduct laid down in the Code of Ethics, as well as the principles laid down in the General Part of the Model.

It is **mandatory** to:

- comply with the obligations and principles laid down by current legislation and guidelines on health and safety at work;
- promote compliance with these obligations and principles and ensure compliance with health and safety at work
- promote internal information and training on specific risks related to the performance of their duties and activities, structure and company regulations on health and safety, prevention and protection procedures and measures and/or take note of the information provided and/or participate actively in training courses;
- use properly equipment, materials, means of transport (e.g. company cars) and other work equipment, as well as collective and individual protective equipment;
- report to the Responsible persons or entities responsible for the management of health and safety violations of the defined rules and any situation of potential or real danger;
- scrupulously follow the guidelines, directives and instructions given by the Employer and by other persons responsible for the health and safety management system.



Specific control devices for Sensitive Activities

1. Management of health and safety requirements at work

The Company ensures the management of health and safety aspects through the Integrated Management System (SGI), certified to ISO 45001:2018,

With

reference to the Sensitive Activity in question:

Company policy, identification of the relevant provisions and objectives for improvement in occupational health and safety

- The Company has prepared and formalized a Policy on health and safety at work, signed by the Chief Executive Officer and Employer.
- The management of occupational health and safety aspects is the responsibility of the RSPP and the ASPP at operational level.
- There is a Manual of the Integrated Management System and specific procedures have been prepared for health and safety issues.
- A safety organization chart has been defined, composed of the Employer, the RSPP, the Competent Doctor, RLS, Managers (identified in the Function Managers) and Persons in Charge (identified not exclusively in the Department Managers).
- The employees of the emergency teams (first aid and fire rescue) have been identified, appointed and trained.
- For each of the figures who have been given responsibility for HSE have been defined roles and responsibilities formalized with specific document (called "Matrix of competences, authority and responsibility") structured within the Integrated System.
- As part of the risk assessment process, an improvement programme has also been formalized (by job) which is an annex to the Risk Assessment Document (DVR).
- During the periodic meeting pursuant to art. 35 of Legislative Decree. 81/08 the program of activities to be implemented during the year is defined.

Employer identification and delegation; definition of roles, resources and responsibilities

- An Employer has been identified in the person of the Chief Executive Officer, who has been entrusted with all responsibilities regarding health and safety at work and the environment.
- The Employer has designated an internal RSPP and appointed the Competent Doctor.



- Employees have elected the Workers' Safety Representative.
- The Supervisors, identified not exclusively in the department chiefs, have been formally appointed and in compliance with the new requirements introduced by Law 215/2021.
- Emergency and first aid workers have been identified and appointed; fire brigades (10 units) and first aid workers (8 units).

Communication and participation activities, consultation of workers, skills management

- The regular annual meeting is held regularly, involving all the figures provided for by the legislation (DDL, RSPP, MC, RSL), and the assistant to the production management.
- The communication process between the functions involved operationally in occupational health and safety, at all levels, and is regulated by the PASS 006 Procedure "Environmental and Safety Communication".
- The RLS, and in general all employees are involved through periodic meetings, focus groups, surveys and communications via intranet and business bulletin board.
- A mailbox has also been created for alerts on occupational health and safety and the environment.

Training management

- Training is regulated by the PASS 005 "Resource Management" procedure.
- The training of staff on OSH issues is carried out in an appropriate manner and provides, in addition to the compulsory training agreement State-Region, training for workers performing tasks such as emergency and first aid workers and PES/PAV personnel, trained in electrical risk.
- The monitoring of the expiration dates of the enabling titles is carried out through the support of a timetable recalled by the procedure PASS 009 "Surveillance and Measurements".
- There is a training-planning file (defined based on the State Regions Agreement) that is updated annually.
- Specific training has also been provided to qualified PES/PAV personnel: this qualification is indicated by the Employer and registered on a specific card; the training carried out is recorded in the same qualification sheet.

Risk assessment and identification of prevention measures, management of protection measures (PPE) accident management.

- The Risk Assessment Document has been drawn up through the analysis of the risks associated with the job and the different work areas, and the consequent prevention measures to be taken are identified.



- Specific risk assessments related to fire, chemical, atex, noise/vibration, ROA, EMC, electrical, chemical/carcinogenic, related work stress, seismic, pregnant workers, MMC (OCRA method).
- The Improvement Programme is structured as part of the risk assessment associated with the different tasks.
- It is defined in the framework of periodic meeting pursuant to art. 35 D.Lgs. 81/08 the program of activities to be implemented during the year: other aspects related to the improvement are reported in the Management Review and within the System, in the module "Improvement Program" referred to by the procedure PASS 003
- The DPI are identified by the DVR and the deliveries to the worker are recorded through special forms.

Asset design and management: installation and acquisition, collection of documentation/certifications related to equipment and plants; maintenance, inspections and periodic checks

- The ordinary maintenance is performed by internal maintainers according to the procedures provided by the use and maintenance book of the various equipment/ plants. Where the competence is lacking, external maintainers are involved.
- Specific registration cards are prepared for each machine indicating the frequencies of maintenance, the activities to be carried out and the registration of the same.
- The management of maintenance and periodic checks by law, is carried out by means of a schedule established within the PASS 009 procedure "Monitoring and measurements".
- The schedule shows in particular the deadlines of the checks on fire protection systems, thermal systems (maintenance and smoke control / efficiency), air conditioning systems, grounding system, trans pallet control, lifts, compressors, compressed air network, automatic warehouse, sliding doors.
- As regards machinery and equipment, a specific Risk Assessment of work equipment (in compliance with Annex V of Legislative Decree no. 81/08) was carried out, which lists all the machines: a check-risk assessment lists and measures to reduce risks and prevent undesirable events have been defined. For each machine has been created a specific card with the evaluation and indications of safe use as well as any areas for improvement.

Emergency management, fire prevention and first aid activities, ICC, Health surveillance

- A Procedure PASS 008 "Emergency Management" and an Emergency Plan have been prepared.
- The emergency and evacuation test is periodically carried out.
- The company has obtained the Fire Prevention Certificate issued by the local Fire Brigade Command.



- Checks on fire alarms recorded on the fire register are carried out regularly; the timing of the checks is monitored with a timetable foreseen by the PASS 009 "Surveillance and measurements" procedure.
- The competent doctor prepares and updates the health protocol.
- The fitness assessments prepared by the MC are communicated and delivered to the interested party and are kept in a copy at the company in a dedicated cabinet and reserved for the MC, which is the only subject to be able to access.
- In the event of unfitness or partial fitness, the Competent Doctor informs the Personnel Department that organizes the procedures for compliance with the prescriptions of the MC.
- The MC reports on health surveillance issues at the regular meeting.

Relations with suppliers, information and coordination activities (DUVRI), control activities

- The management of occupational health and safety aspects related to relations with suppliers who carry out activities within the Logic site is regulated by the PASS 014 procedure.
- The DUVRI is set up for the management of risks from interference, both in the case of recourse to regular suppliers (such as green companies, cleaning companies, electrical and mechanical maintainers) and in case of involvement of occasional suppliers.
- The DUVRI is processed by the ASPP, controlled by RSPP and signed by the Employer.

Management of documentation and registration systems to ensure the traceability of activities

- Documentation management is regulated by the PASS_012" SGI documents, controls and records. The documentation is summarized in the 001_PASS 012 Model and a matrix has been prepared for the connection between documentation and standard requirements.

Supervisory activities and information flows

- Integrated safety and environment audits are carried out.
- The specific procedure PASS 013 "Internal Audit of the Integrated Management System" has been defined for this purpose.
- In the framework of these audits, regulatory compliance audits on health, safety and environment are carried out.
- Information flows to the top management are ensured through the "Management Review" activity; PASS 011 "Management Responsibility" rev. 2 of 29/04/2021 has been prepared for this purpose.

Information flows to the Supervisory Body

The SGI manager shall transmit to the Supervisory Body the information flows identified by the appropriate procedure, with the periodicity provided for by the procedure. PASS 004



Archiving

All documentation produced as part of the activities covered by this Protocol, including any communications by electronic mail, shall be kept on the corporate network (with selective access) by the responsible function for each Sensitive Activity and made available, on request, to the Board of Directors, the Board of Statutory Auditors and the Supervisory Body.

Documents produced as part of the activities described in this Protocol shall be kept for a period of at least 10 years, unless otherwise provided for by law.



Model of organization, management and control pursuant to Legislative Decree no. 231 of 8 June 2001

Protocol 11

Management of environmental requirements

Approved by the Board of Directors with resolution of 5 December 2023



Index

Definitions

Purpose

Addressees and scope

References

General principles of behavior

Specific control devices for Sensitive Activity

1. Environmental compliance management

Information flows to the Supervisory Body

Archiving



Definitions

- **Sensitive Activities:** activities of the Company in which there is a risk of commission of crimes referred to in the Decree or relevant for the management of financial resources.
- **Code of Ethics:** Code of Ethics adopted by the Company.
- **D.Lgs. 231/2001 or Decree: Decreto Legislativo 8 giugno 2001, n. 231**
- **Model 231 or Model:** organizational model adopted by the Company pursuant to Legislative Decree no. 231/2001.
- **Supervisory Body or odv:** the body, within the institution, with autonomous powers of initiative and control, which, pursuant to art. 6 of the Decree, has the task of supervising the operation and compliance with the model of organization, management and control and to take care of updating.
- **Logic or Company:** Logic S.p.A.

Purpose

The protocol has the scope to control the areas of corporate activities to risk-crime in the within of the management of the implementations in environmental matter, lead from the Addressees of the Model as identified in the General Part of the same Model.

Consistent with the above General Part of the Model, the document defines the behavioral guidelines as well as the operational control controls that all the Recipients adhere to in the performance of their activities in order to prevent or mitigate the risk of commission of crimes required by art. 25-undecies (environmental crimes) of D.Lgs. 231/2001.

This Protocol, drawn up in accordance with the provisions of Legislative Decree No. 231/2001, is therefore an integral part of the Model.

Addressees and scope of application

This Protocol shall apply to those in charge of the Functions, to their direct reporting, as well as to any other Recipient of the Model who is involved in the Sensitive Activity in various ways:

- *Environmental compliance management*

Logic S.p.A. operates in the avionics and aeronautical systems sector worldwide. The Company provides civil and military aircraft manufacturers with tailor-made solutions and develops components/subsystems/systems for aeronautical applications, in particular processing systems for Real Time, Safety Critical applications, systems for Man Machine Interface, systems for the management and distribution of electrical power on board, electromechanical actuation systems and systems for the measurement and management of fuel on board.



External suppliers make the electronic boards and we make on-site assemblies. The internal works are carried out in a mechanical workshop, while the painting and surface treatments activities have a dedicated area.

Logic S.p.A. has implemented an integrated management system Environment and Safety certified ISO 14001 and ISO 45001.

References

- D.Lgs. 231/2001 "Regulation of the administrative liability of legal persons, companies and associations, even without legal personality";
- Organizational model according to D.Lgs. 231/2001 - General part;
- Code of Ethics;
- Documentation to support Sensitive Activities.

General principles of conduct

The addressees in any way involved in the management of environmental obligations, regarding the above mentioned areas of application are required to observe, in addition to the provisions of this Protocol, the applicable legal rules, the principles of conduct laid down in the Code of Ethics, as well as the principles laid down in the General Part of the Model.

It **is mandatory** to:

- respect the obligations and principles laid down by current legislation and guidelines on environmental protection
- promote compliance with these obligations and principles and ensure compliance with environmental protection requirements;
- promote internal information and training on environmental protection.

The Company also ensures through the Integrated Management System (SGI) certified for ISO 14001:2015 compliance with the following principles, relevant for the prevention of environmental crimes:

- organization and management of skills: adequate supervision of environmental aspects is ensured through a clear division of competences both in terms of authorization and management aspects and in terms of technical and operational aspects;
- training in the environmental field: employees who deal with environmental practices and the management of plants and equipment subject to environmental requirements must be adequately trained and trained
- updating of training in the event of legislative changes or changes to the organization and activity of the company;



- execution of periodic environmental audits of the company's activities and locations and specific due diligence in case of acquisition of establishments or companies or mergers, acquisitions and transformations;
- adequate management of routine and extraordinary maintenance of installations and equipment to ensure full compliance with any environmental requirements;
- verification and periodic updating of environmental permits and compliance with legal requirements.

Specific control devices for Sensitive Activities

1. Environmental compliance management

With reference to the Sensitive Activity in question:

Management of environmental issues

- the Company has implemented an ISO 14001 certified Integrated Management System (SGI); inside there is a set of system specific documentation partly integrated with health and safety issues (also having ISO 45001 certification) and specific procedures.
- the management of environmental issues is entrusted to the Safety Health Environment and Sustainability Function.
- the Company has defined an environmental policy, signed by the Chief Executive Officer, which has been published both on the Company's website and on the Intranet.
- an organigram of environmental management has been defined; all department managers have been involved in the management of environmental issues.
- for each of the functions indicated in the establishment plan with environmental responsibilities, roles and responsibilities have been identified, formalized in the module/matrix "Competences, authority and responsibilities".
- a Business Context Analysis has been formalized, where, in environmental matters, the territorial reference context for the site has been defined: it describes the processes and their associated environmental aspects, such as waste production, emissions to air and potential spills into soil.

Waste management: production, characterization, collection and disposal.

- Waste management is regulated by the PA16 "Waste management procedure". This procedure defines modalities, roles and responsibilities for the management of waste produced by the company (also identified in the procedure).
- Wastes usually produced include hazardous waste, non-chlorinated solvents, packaging containing hazardous waste and waste sealant adhesives, non-hazardous waste, packaging in mixed materials, wooden packaging, and filters and discontinued electrical components.



- The established procedure describes all stages of the waste management process, from characterization to start-up to disposal and recovery. The management of the external storage area, with its responsibilities, are also indicated.
- The administrative management of waste (management of forms and registers of loading and unloading) is also regulated in the procedure, as is the way in which autorizations and their enforceability are controlled by the entities transporting the waste and the facilities of destination. A timetable shall be used for the purpose to monitor the timing of third party authorizations.
- For the quantities of waste produced, the MUD declaration is drawn up and sent by the company to the CCIAA territorially competent.

Management of industrial wastewater discharges

- There are no industrial water discharges: The site is therefore not subject to specific authorization for industrial discharges.
- There are only discharges of domestic wastewater authorized by the Municipality of Cassina De' Pecchi (ref. practice m. 1290 of 24/11/2005). There is also the separation between white water (rainwater runoff roofs and squares waterproofed as parking lots) and black water.

Management of industrial emissions into the atmosphere

- The company is in possession of a Permit for emissions into the atmosphere in derogation (ex. art 272 c.3 of D.Lgs.152/06 - DGR Lombardia 30/12/2008 n. 8/8832 - Decreto n. 8213 of 06/08/2009 Regione Lombardia - Decreto Provincia di Milano n. 680/2009 of 12/10/2009) with deadline April 2024.
- Upon renewal of the permit for emissions and changes in current regulations, Logic is waiting for an emission permit according to Single Environmental Permit (AUA) - (C_C014-199883) presented on 17/11/2023, by sending the summary report to the SUAP on 20/11/2023
- There are no. 8 emission points as reported in the context analysis details.
- For each emission, point reference is given to the corresponding Technical Annex where the relevant requirements are identified, which are characterized by sampling and analysis of emissions every 2 years.
- As required by the various Technical Annexes, regular maintenance of the emission abatement systems is carried out; a maintenance register has been established that shows the frequency and maintenance operations to be performed.
- The procedure "IA 004 - Maintenance of fume extraction systems" defines the responsibilities and methods for carrying out scheduled and extraordinary maintenance of abatement plants, in accordance with the requirements contained in the various technical Annexes referred to in the Emission Permit. These activities are reported and formalized in specific forms.

Soil pollution prevention and remediation management of contaminated sites

- The Company has provided for the reclamation of three underground tanks, previously used for the storage of diesel oil for the thermal plant, by inertization with filling the tank with cellular cement.
- The Company has prepared and formalized the Company Emergency Plan, which includes Annex 3 "Environmental Emergency Instruction IAA 001", which defines the modalities and responsibilities



for the management of any spills in the soil of substances such as oils, solvents, process liquids, resins and paints.

- All chemical storage areas shall be equipped with appropriate containment systems to prevent spillage into the soil. In the departments, there are cabinets that meet the requirements of safety and fire resistance dedicated to the storage of such products.

Pollution and environmental disaster

- The company is not one of those at major accident risk (SEVESO Directive) and does not carry out activities that may result in pollution and/or environmental disaster.

Use of ozone depleting substances

- There are no plants in the plant that contain ozone-depleting substances. Refrigeration and air conditioning equipment and climate chambers for temperature tests containing FGAS are present on site.
- The register with the FGAS census, which identifies the characteristics of the machine, the location, and the type of gas contained, and the frequency of the checks to be carried out, is present and correctly compiled. A specialized company that, as per regulations, communicates to ISPRA the results of the checks carried out carries out the checks (check for leaks/losses).
- The Company verifies and controls the maintenance over time of the requirements in possession of the specialized firm and the technicians who carry out the aforementioned inspection; in particular, evidence of the company's licenses and certifications is collected, with an indication of their expiry date.

Management of documentation and registration systems/Supervision and control and information flows

- Documentation management is regulated by the PASS_012" SGI documents, controls and records. The documentation is summarized within the 001_PASS 012 Model and a matrix has been prepared between documentation and standard requirements (Rev 8 of 15/11/2023).
- Integrated internal safety and environment audits are carried out as defined in the specific procedure PASS 013 "Internal Audit of the Integrated Management System".
- Information flows to the top management are ensured with the Management Review: the PASS 011 "Management Responsibility" procedure has been prepared for this purpose.

Information flows to the Supervisory Body

The SGI manager shall transmit to the Supervisory Body the information flows identified by the appropriate procedure, with the periodicity provided for by the procedure. PASS 004



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