

	Organisation, Management and Control Model	Rev. No. 7
		Date: 11/03/2025

ORGANISATION, MANAGEMENT AND CONTROL MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 ADOPTED BY WIIT S.p.A. GENERAL PART

(hereinafter to as 'Wiit' or 'the Company')

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2	Revision and updating	
3	Comprehensive review and regulatory update (whistleblowing and new offences)	
4	Regulatory Update	
5	Regulatory Update	
6	Update to comply with Legislative Decree 24/2023	
7	Regulatory Review and Update	
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Mapping of sensitive activities and risk assessment pursuant to Legislative

Decree 231/2001 Company Organigram, Code of Ethics, Company

Handbook Risk Assessment Document pursuant to Legislative Decree

81/2008

Documentation Integrated Management System according to ISO 9001, ISO 20000, ISO 27001

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- GENERAL PART -

1 INTRODUCTION

The administrative liability of companies for offences.

With Legislative Decree No. 231 of 8 June 2001 (hereinafter, the 'Legislative Decree 231/2001' or also just the Decree), implementing the delegation conferred on the Government Article 11 of Law No. 300 of 29 September 2000, the regulation of the '*liability of entities for administrative offences dependent on crime*' was dictated. In particular, this discipline applies to entities with legal personality, to Companies but also to Associations without legal personality. Legislative Decree 231/2001 finds its genesis in various international and EU conventions - ratified by Italy - that require forms of liability of collective entities for certain types of offences. According to the rules introduced by Legislative Decree 231/2001, in fact, companies can be held 'liable' for certain offences committed or attempted (set out in a veritable catalogue of 'predicate' offences), in the interest or to the advantage of the companies themselves, by members of top management (so-called 'apical' persons) and by those who are subject to the direction or supervision of the latter (Article 5(1) of Legislative Decree 231/2001). The administrative liability of companies is autonomous with respect to the criminal liability of the natural person who committed the offence, and stands alongside the latter.

Legislative Decree 231/2001 therefore provides for direct and independent liability of the Company - in

in the event of an offence committed in their interest or to their advantage by persons functionally connected to them - with the imposition of both pecuniary and prohibitory sanctions in relation to the specific offence committed. The company's administrative liability is, however, excluded or mitigated if it has adopted and effectively implemented, prior to the commission of the offences, organisational, management and control models capable of preventing offences of the kind committed; such models may be adopted on the basis of codes of conduct (guidelines) drawn up by associations representing companies (including the Confindustria Guidelines. The administrative liability of the company is, in any case, excluded if the senior persons and/or their subordinates have acted in their own personal (and exclusive) interest.

Senior persons and persons subject to others management

As mentioned above, according to Legislative Decree 231/2001, the Company is liable for offences committed in its interest or to its advantage:

- by Senior Executives, as defined in Article 5(1)(a) of Legislative Decree No. 231/2001: '*persons who hold positions of representation, administration or management of the entity or of one of its organisational units with financial and functional autonomy, as well as persons who exercise, also de facto, the management and control of the entity*'. It should be noted that, as underlined by the Ministerial Report, the control carried out by Statutory Auditors does not fall within the perimeter outlined, and therefore they do not belong to the category of 'Key Persons';
- by Subjects subject to the management or supervision of one of the Senior Executives (hereinafter also referred to as "Executives") pursuant to Article 5(1)(b) of Legislative Decree No. 231/2001.

It should be noted that, pursuant to Article 5(2) of Legislative Decree No. 231/2001, the Company is not liable if the above-mentioned persons have committed the offence exclusively in their own interest or in the interest of third parties.

Catalogue of offences covered by liability 231¹

Pursuant to Legislative Decree No. 231/2001, the Company may only be held liable for the offences expressly punished by Legislative Decree No. 231/01 (hereinafter also only the "Catalogue of Predicate Offences") if committed in its interest or to its advantage by the persons referred to in the previous chapter. The criminal offences, exhaustively listed in the attached "**Catalogue**

¹Attached hereto is the complete catalogue of Offence Offences as at May 2019, which forms an integral part of this Model.

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of predicate offences¹, are referred to here by way of example only:

- Article 23: Failure to comply with prohibitory sanctions pursuant to Legislative Decree 231/01;
- Article 24: Misappropriation of funds, fraud to the detriment of the State or a public body or for the purpose of obtaining public funds, and computer fraud to the detriment of the State or a public body;
- Article 24-bis: Computer crimes and unlawful data processing;
- Article 24-ter: Organised crime offences;
- Article 25: Extortion, undue inducement to give or promise benefits and bribery;
- Article 25-bis: Counterfeiting money, public credit cards, revenue stamps and identification instruments or signs;
- Article 25-bis.1: Crimes industry and trade;
- Article 25-ter: Corporate offences, private bribery and incitement;
- Article 25-quater: Crimes for the purpose of terrorism or subversion of the democratic order;
- Article 25-quater.1: Female genital mutilation practices;
- Art. 25-quinquies: Crimes against the individual and caporalato;
- Article 25-sexies: Market abuse;
- Article 25-septies: Manslaughter or grievous or very grievous bodily harm committed in breach of the rules on accident prevention and on the protection of hygiene and health at work;
- Article 25-octies: Receiving stolen goods, money laundering, use of money, goods or benefits of unlawful origin and selflaundering;
- Article 25-octies.1 Offences relating to non-cash payment instruments
- Article 25-novies: Copyright infringement offences;
- Article 25-decies: Inducement not to make statements or to make false statements to the Judicial Authority;
- Article 25-undecies: Environmental offences;
- Article 25-duodecies: Employment of third-country nationals whose stay is irregular;
- Article 25-terdecies: racism and xenophobia;
- Article 25-quaterdecies: Fraud in sporting competitions, unlawful gaming or betting and gambling by means of prohibited devices
- Article 25-quinquiesdecies: Tax offences under Legislative Decree 74/2000
- Art. 25-sexiesdecies: (smuggling) and excise offences.
- Art. 25- septiesdecies Crimes against the cultural heritage
- Art. 25-duodevicies Laundering of cultural goods and devastation and looting of cultural and landscape assets

Lastly, the liability of companies is also provided for for the commission of offences under Articles 416, 416 bis, 74 Presidential Decree 309/90 (criminal conspiracy aimed at the illegal trafficking of narcotic substances) under Article 12, co. 3, 3-bis, 3-ter and 5, Legislative Decree 286/98 (provisions against clandestine immigration) and under Articles 377-bis and 378 of the Criminal Code having transnational character² (the definition of which is contained in Article 377-bis and 378 of the Criminal Code). 286/98 (provisions against clandestine immigration) and referred to in Articles 377-bis and 378 of the Criminal Code having a transnational character² (the definition of which is contained in Article 3 of Law 146/2006, which can be consulted in the "*Catalogue of offences-prescribed*" attached to this document). Other offences may, in the future, be included by the legislator in the context of the rules laid down by Legislative Decree 231/01.

The adoption and effective implementation of the Organisation, Management and Control Model as a condition exempting the liability of Company.

Article 6 of the Decree provides that the Company may be exempted from administrative liability for offences if it can prove:

- that it has adopted and effectively implemented through its management body, prior to the commission of the offence, Organisation and Management Models suitable for preventing offences of the kind committed;

² The offences referred to in Articles 416, 416-bis of the Criminal Code, 74 of Presidential Decree 309/90 (criminal conspiracy aimed at the illegal trafficking of narcotic substances) and 377-bis of the Criminal Code have been included to all intents and purposes in the list of predicate offences by Law no. 94/2009, and will therefore be prosecuted regardless of their transnational character.

- to have entrusted an internal body, endowed with autonomous powers of initiative and control, with the task of supervising the operation of and compliance with the models, as well as ensuring that they are updated;
- that the persons who committed the offence acted by fraudulently circumventing the aforementioned Organisation and Management Models;
- that there has been no omission or insufficient supervision by the Supervisory Board.

The Decree also provides that, in relation to the extent of delegated powers and the risk of offences being committed, Organisational Models must meet the following requirements:

- identify the areas at risk of commission of the offences provided for in the Decree;
- prepare specific protocols to plan formation and implementation of the entity's decisions in relation to the offences to be prevented;
- provide for ways of identifying and managing the company's financial resources that are suitable for preventing the commission of such offences;
- lay down information obligations vis-à-vis the body responsible for supervising the operation of and compliance with the Model;
- adopt an internal disciplinary system suitable for penalising non-compliance with the measures indicated in the Model.
- provide for one or more channels enabling the apical or hetero-directed persons, in order to protect the integrity of the Company, to submit circumstantiated reports of unlawful conduct, relevant under Legislative Decree 231/01 and based on precise and concordant facts, or violations of the model²³¹, of which they have become aware by reason of the functions performed. Legislative Decree no. 231/01 and based on precise and concordant factual elements, or of violations of the Company model²³¹, of which they have become aware by reason of the functions performed (such channels must guarantee the confidentiality of the identity of the reporter in the activities of managing the report and there must be at least one alternative reporting channel capable of guaranteeing, by computerised means, the confidentiality of the identity of the reporter);
- provide in the disciplinary system for sanctions against those who:
 - o violates whistleblower protection measures (such as the prohibition of retaliatory acts or discriminatory towards the reporter for reasons directly or indirectly linked to the report);
 - o^r makes with malice or gross negligence reports that turn out to be unfounded.

Lastly, the same Decree provides that Organisational and Management Models may be adopted, guaranteeing the above-mentioned requirements, on the basis of codes of conduct (also called) drawn up by the representative trade associations and communicated to the Ministry of Justice for approval.

Sanctions under Legislative Decree 231/01

Legislative Decree 231/2001 provides for the following sanctions against the company as a consequence of the commission or attempted commission of the offences mentioned above:

- fine;
- prohibitory sanctions (also applicable as a precautionary measure) which may consist :
 - a) ;
 - b) suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;
 - c) prohibition of contracting with the public administration, except to obtain performance of a public service;
 - d) exclusion from benefits, financing, contributions or subsidies and the possible revocation of those granted;
 - e) ban on advertising goods or services;
- confiscation (and precautionary seizure);
- publication of the judgment (in case of application of a disqualification sanction).

The pecuniary sanction is determined by the criminal court through a system based on "quotas" in a number of not less than one hundred and not more than one thousand, of an amount varying between a minimum of Euro 258.00 and a maximum of Euro 1,549.00. In the commensuration of the pecuniary sanction the judge shall determine:

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- *"the number of shares, taking into account the seriousness of the offence, the degree of the company's liability and the activity carried out to eliminate or mitigate the consequences of the offence and to prevent the commission of further offences"* (Article 11(1) of Legislative Decree 231/01);
- the amount of the individual quota, 'on the basis of the economic and asset conditions of the entity in order to ensure the effectiveness of the sanction'.

Disqualification sanctions apply only in relation to offences for which they are expressly provided for and provided that at least one of the following conditions is met:

- *the Company 'derived a significant profit from the offence and the offence was committed by persons in a senior position or by persons subject to the direction of others when, in the latter case, the commission of the offence was determined or facilitated by serious organisational deficiencies;*
- in the event of repeated offences.

The judge determines the type and duration of the disqualification sanctions, taking into account the suitability of the individual sanctions to prevent offences of the type committed, also applying them jointly (Article 14(1) and (3) of Legislative Decree No. 231/2001).

If the prerequisites exist for the application of a disqualification sanction resulting in the interruption of the Company's activity, the Judge, in lieu of the application of the sanction, shall order the continuation of the activity a Commissioner for a period equal to the duration of the sanction that would have been applied if it had been applied:

- the company performs a public service or a service of public necessity, the interruption of which may cause serious harm to the community;
- the interruption of the Company's activity may, taking into account its size and the economic conditions of the territory in which it is located, cause significant repercussions on employment.

The sanctions of disqualification from exercising the activity, prohibition from contracting with the public administration and prohibition from advertising goods or services may be applied definitively if the Company has derived a significant profit from the offence and has already been sentenced at least three times in the last seven years to the same sanction (Article 16, Legislative Decree 231/01).

231 liability for offences committed abroad

Pursuant to the provisions Article 4 of Legislative Decree No. 231/2001, the Company may be called upon (in the cases provided for in Articles 7, 8, 9 and 10 of the Criminal Code) to answer in Italy for predicate offences committed abroad, in its interest or to its advantage, by a person functionally linked to it (apical or hetero-directed persons) if

- The company has its head office in the territory of the Italian State (meaning the centre of the administrative and organisational management of the company) and the State of the place where the offence was committed does not prosecute it³;
- There , where applicable, a request from the Ministry of Justice to proceed;

It should be noted that the new Anti-Corruption Law No. 3/2019 in Article 1, in force since 31 January 2019, has eliminated the need for a request from the Ministry of Justice in order to prosecute for corrupt offences committed abroad (Articles 9 and 10 of the Criminal Code).

2 THE GOVERNANCE MODEL, ORGANISATIONAL STRUCTURE AND INTEGRATED MANAGEMENT SYSTEMS OF WIIT SPA

Corporate Purpose and governance

The Company has adopted a traditional administration system with a *Board of Directors (board of directors)* consisting of 9 directors, a *Board of Auditors (board of auditors)* in addition to the *Supervisory Board (compliance committee)* to which

³ Conversely, an offence is deemed to have been committed on the territory of the Italian State when the act or omission constituting it has been committed wholly or in part there, or when the event which is the consequence of the act or omission has occurred there. Therefore, it is sufficient that only a part (even minimal) of the criminal action is committed in Italy to establish Italian Jurisdiction

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entrusted with the tasks and powers provided for in Article 6 of Legislative Decree 231/01. The audit is entrusted to a leading international auditing firm.

The Company has verified the existence of the independence requirements for the independent Directors pursuant to current legislation and the Corporate Governance Code for Listed Companies of Borsa Italiana S.p.A. (hereinafter also referred to as the Corporate Governance Code).

Finally, the '*Nomination and Remuneration Committee*' and the '*Control, Risk and Related Parties Committee*' were appointed. The company's object is to:

- a) Provision of Business Process Outsourcing and IT Process Outsourcing services through centralised delivery of services to support customers' internal processes;
- b) automation activities with regard to both traditional and office computing as well as telematics and robotics, by means of studies, designs and implementation of hardware and software systems;
- c) technical assistance for the best implementation and use of installed and to be installed systems as well as data processing and communication services;
- d) corporate, financial and marketing, strategic and operational management consulting;
- e) training and support activities for the qualification of internal structures and human resources;
- f) wholesale and retail trade, for its own account and for third parties, of hardware equipment, computers and related accessories and spare parts.

The organisational and management tools integrated

The main risk governance and management tools the Company has adopted can therefore be summarised as follows:

- ***Articles of Association***, which, in accordance with current legal provisions, contain various corporate governance provisions aimed at ensuring the proper performance of management activities, which can be consulted on the company's website - Governance Section.
- ***the Code of Ethics and the Organisational Model pursuant to Legislative Decree 231/01***
The company recognises in the Code of Ethics its own guidelines of ethical and social responsibilities that must inspire company behaviour, identifying the Code as a basic tool for implementing ethics within the company, as well as a means of guaranteeing and supporting the company's reputation and image in order to create trust with the outside world. The observance of these ethical principles, relevant to the prevention of the offences set forth in Legislative Decree 231/2001, constitutes an essential element of the preventive control system, concretely implemented by WIIT S.p.A. through this Organisational Model.
- ***The organisational structure chart and the system of delegation of powers***. The Company has defined a system of delegation of powers taking into account the organisational structure and formally assigning powers and responsibilities with regard to the management of corporate activities. The internal hierarchical and organisational structure is well represented by the current organisational chart, as well as by the corporate procedures that formally identify the responsibilities among the functions that - according to their different competences - execute, decide or verify the various corporate processes. The Company has taken steps - in order to continuously improve its internal organisation - to formalise roles, responsibilities and competences by identifying the contribution of each function in the company processes in the management procedures, process flows and job descriptions.
- ***Procedures for the management of obligations following admission to MTA - STAR segment***

The Company, with the admission of its shares to trading on the Mercato Telematico Azionario (MTA), STAR segment, adopted and effectively implemented a complex system of procedures such as:

- Procedure for transactions with related parties;
- Procedure for the handling and disclosure of inside information;
- *Internal dealing* procedure;
- Procedure for keeping the register of persons with access to inside and relevant information (*insider register*)

aimed at ensuring the strictest compliance with Regulation (EU) 596/2014 ("MAR"), the national regulatory provisions applicable to companies listed on a regulated market dictated on the matter by Legislative Decree no. 58 of 24 February 1998 ("TUF"), the Consob "Issuers' Regulations", the "Consob RPT Regulations" (Related Party Transactions) as well as the provisions of the Regulations of the markets organised and managed by Borsa Italiana S.p.A. and the related Instructions as well as the Self-Regulatory Code prepared by the Corporate Governance Committee of Borsa Italiana.

Accordingly, the Company set up the '*Appointments and Remuneration Committee*' and the '*Control, Risk and Related Parties Committee*', as well as appointed the Manager in charge of preparing the company's financial reports and the Internal Auditor.

- ***Administrative accounting procedures pursuant to l.n. 262/2005***

The Company has carried out a specific analysis and identification of the relevant corporate cycles (scoping), also group-wide, according to specific quantitative and qualitative logics, which led to the preparation of specific administrative and accounting procedures and the implementation and formalisation of the relevant internal financial controls.

- ***The management system for health, safety and hygiene at work***

The Company undertakes to prepare a system of company procedures for the management of the safety system in accordance with the safety organisation and management model in compliance with Article 30, paragraph 5 bis of Legislative Decree 81/2008.

- The ***Privacy Compliance Management System in Compliance with the GDPR*** The Company, in consideration of the activities performed, has appointed a D.P.O. in compliance with EU Regulation No. 679/2016 by preparing specific procedures for privacy compliance management.

- ***The ISO 9001, ISO/IEC 20000, ISO 27001 compliant Service Management System***

The Company has formally adopted an ISO 9001 and ISO 20000 and ISO 27001 certified integrated management system, referring to the Manual for detailed information on the scope of application.

- ***Business continuity***

Wiiit's IT systems are protected from possible Hardware, Electrical, Datacenter malfunctions or other events, including those of external origin such as cyber attacks or natural disasters, by means of a system of replication of the entire infrastructure in Castelfranco Veneto, on Wiiit's secondary Data Centre located over 200 km away from the primary Data Centre in Milan. This replication is carried out according to the logic of Continuous Data Protection and Recovery, i.e. replicating all the configurations, data and any other software element present on the Milan site in a continuous manner, with a level of granularity based on each individual last write

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system. In this way, in addition to reducing data loss to close to zero, it is also possible to maintain application consistency between the various systems that make up Wiit's IT infrastructure.

- **Tier IV**

The **company** has 3 data centres of its own, 1 of which is TIER IV certified by the Uptime Institute, and the world's largest number of SAP Cloud certifications.

**3 THE ORGANISATION, MANAGEMENT AND CONTROL MODEL - RISK ANALYSIS
METHODOLOGY RISCHI**

Purpose and Principles of the Organisational Model

The purpose of this Organisational Model is to construct a structured and organic system of protocols as well as to set up control activities, to be carried out also in a preventive manner (ex ante control), aimed at preventing the commission of the various types of offences contemplated by Legislative Decree 231/2001 and deemed applicable to Wiit. Through the identification of "areas of activity at risk" and the consequent proceduralisation of the same, the Model aims to:

- o strengthen its determination to spread the culture of respect for the rules and reiterate that any form of unlawful behaviour is strongly condemned by Wiit as (even if the Company were apparently in a position to benefit from it) it is contrary not only to the provisions of the law, but also to the ethical principles to which the Company intends to adhere in the performance of its activities;
- o enable the Company, by monitoring 'areas of activity at risk', to take timely action to prevent or counteract the commission of offences.
- o to determine, in all those who work in the name and on behalf of Wiit in the "areas of activity at risk", the awareness of the possibility of incurring, in the event of violation of the provisions set forth herein, in an offence from which not only a personal liability (be it of a civil, criminal, administrative or disciplinary nature) but also a direct liability for the Company may arise.

The design process and criteria updating the Organisation and Management Model of WIIT S.p.A.

This Model takes into account the '*Guidelines the construction of Organisation, Management and Control Models ex. D. Decree 231/2001*' approved by Confindustria as subsequently integrated (whistleblowing etc.), as well as other *best practices* or national and international reference standards.

These best practices suggest the use of *risk assessment* and *risk management* methodologies consisting of the following steps:

- identification of the areas of **risk**, aimed at verifying in which area/sector of the company the prejudicial events provided for by Legislative Decree 231/2001 may occur;
- setting up a **control system** capable of preventing risks, through the adoption of specific protocols.

The most relevant components of the control system proposed by Confindustria are:

- Code of Ethics;
- organisational system;
- manual and computerised procedures;
- powers of authorisation and signature;
- control and management systems;
- communication to and training of staff.

They must be informed by the following principles:

- verifiability, documentability, consistency and congruence of each operation;

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- application of the principle of segregation of duties and functions (no one can manage an entire process independently);
- documentation of controls;
- provision of an adequate system of sanctions for the violation of the provisions of the Civil Code and the procedures laid down in the Model;
- identification of the requirements of the Supervisory Board (autonomy, independence, professionalism and continuity of action);
- information obligations on the part of the Supervisory Board.

The procedural process followed to update the WIIT S.p.A. Model followed the above-mentioned criteria, taking as a reference, however, a more stringent method for assessing and weighing the risk of offence, and in particular

Mapping of 231 sensitive activities (after organisational analysis and identification of sensitive processes)

The objective of this phase was the identification of processes and activities - on the basis of the relevant documentation examined with the help of the external consultant - within the scope of which the offences expressly referred to in Legislative Decree No. 231/2001 may be committed, and the identification of function managers with an in-depth knowledge of the company processes and control mechanisms currently in place (so-called 'key officers').

The analysis was carried out on the basis of both company documentation (company deeds, organisational charts, management procedures, operating practices, organisational provisions, information security procedures, analysis of the delegation system, etc.) and interviews with department heads, carried out in order to identify sensitive activities and to understand their regulations and existing controls.

The objective of the phase was the analysis of each sensitive process/activity:

- of the main stages of sensitive activities;
- the corporate functions involved (together with any external parties);
- of the potential ways in which the relevant offences could be committed;
- of existing control elements;

in order to ascertain in which areas/sectors of activity and in what ways the offences referred to in Legislative Decree 231/2001 could theoretically be committed.

Gap Analysis

In order to identify any areas of lack of control and identify the necessary improvement actions, a specific analysis - known as *gap analysis* - was conducted to identify any misalignments between the current model and the model to be developed ("To be") with particular reference, in terms of compatibility, to internal control principles such as the segregation of duties and functions, the existence of an internal rule, compliance with powers of signature and authorisation, and the traceability of operations.

Risk assessment and weighing of gross and residual risk - methodology

The complex path taken to measure the risk of offence, for each sensitive 231 activity identified, synthetically reflects the following logical-legal procedure:

1. Inherent risk measurement RI (incidence of IA activities+ Abstract risk offence - RAR);
2. Measuring the strength of the current internal control system (FSC);
3. Measuring **Residual Risk** by relating the inherent risk to the control measures in the field using the PRI - FSC report.

The technical coefficients applied for the assessments and probabilistic analyses are outlined in the document *Mapping of Sensitive Activities, Risk Assessment & Gap Analysis* to which reference is made.

Definition of updates to the Organisation and Management Model

On the basis of the results of the previous phases and the comparison with reference *best practices*, as well as on the basis of the choices made by the Company's decision-making bodies and the degree of alignment with the existing internal control system, WIIT S.p.A.'s Model has been updated and is composed of

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- **General Part**, containing a description of the regulatory framework of reference, the activities carried out by the Company and the planning process followed for updating, the definition of the structure necessary for the implementation of the Model such as the operation of the Supervisory Board, the system for managing any reports of unlawful acts in accordance with Legislative Decree 24/2023 (whistleblowing), the information and training of personnel, the identification of the criteria to be followed for further updates and the definition of the penalty system;
- **Special Part**, the contents of which consist of an illustration of offences 231 considered relevant in consideration of the company's activities and business, the identification of sensitive activities (which may be considered at risk of offence 231) and authorisation and control protocols and/or procedures.

Definition of control principles and standards applicable

The control system, refined by the Company on the basis of the indications provided by national and international 'best practices', was implemented by applying the following control principles to the individual sensitive activities detected:

- **Definition of precise rules of conduct**: existence of rules of conduct suitable for guaranteeing the exercise of corporate activities in compliance with laws, regulations and the integrity of corporate assets;
- **Definition of operational and decision-making procedures and/or protocols**: existence of internal procedures to protect the processes in the context of which the offences provided for by Legislative Decree No. 231/2001 could be committed or in the context of which the conditions, opportunities or means of committing such offences could arise. The minimum characteristics that were examined are:
 - Adequate formalisation and dissemination of the company procedures under review;
 - definition and regulation of the modalities and timing of the activities;
 - traceability of acts, operations and transactions by means of appropriate documentary evidence attesting to the characteristics and motivations of the operation and identifying the persons involved in various capacities in the operation (authorisation, execution, registration, verification of the operation);
 - clear definition of responsibility for activities;
 - existence of objective criteria making company choices;
- **segregation of duties** - allocation of responsibilities: a proper distribution of responsibilities and the provision of adequate authorisation levels, in order to avoid functional overlaps or operational allocations that concentrate critical activities on a single person;
- **authorisation levels**: clear and formalised assignment of powers and responsibilities, with express indication of the limits of exercise in line with the tasks assigned and the positions held within the organisational structure;
- **Monitoring Supervisory Board and supervisory activities 231**: existence and documentation of supervisory activities concerning the functioning, updating and observance of the Model.

The recipients of the Model

This Model applies to all those who perform functions of management, administration, direction or control of the Company, as well as to all employees, appropriately trained and informed of the contents of this Model, in accordance with the modalities defined according to the degree of responsibility assigned to them.

On the other hand, as regards agents, consultants and suppliers in general, since they are external parties, the Company requires compliance with the principles contained in the Code of Ethics by formalising -

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in the various cooperation contracts - specific termination or penalty clauses in the event violation of the rules contained in the aforementioned Code.

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4 INTERNAL SUPERVISORY BODY INTERNO

Requirements and composition of the Supervisory Board - cases of disqualification and revocation

Article 6(1)(b) of Legislative Decree No. 231/2001 identifies a further requirement for the entity to be exempt from liability for the offences listed therein: the establishment of a Supervisory Board, endowed with autonomous powers of initiative and control and with the task of supervising the operation of and compliance with the Model, and ensuring that it is updated. This is a body of the company, in a position of third party status and independence from the other bodies of the entity.

The Supervisory Board is appointed by the Board of Directors, which, by special resolution, defines its composition, emoluments and an expenditure budget.

The requirements to be met by the auditing body for the effective performance of the aforementioned functions are:

- **autonomy and independence:** these requirements are to be understood in relation to the functionality of the Supervisory Board and, in particular, to the tasks assigned to it by law. The first of the two requirements is to be understood in the sense that the position of the SB within the Company must guarantee the autonomy of the control initiative from any form of interference or conditioning by any component of the entity and, in particular, by the management body. These requisites must be ensured by recognising to the Body an autonomous and impartial position, providing for the "reporting" to the highest corporate operational management (Board of Directors) as well as the allocation of an annual budget to support the technical verification activities necessary for the performance of the tasks entrusted to it. Therefore, in order to ensure the necessary autonomy and independence, it is essential that the Supervisory Board is not assigned operational tasks and that there is no identity between the controlled and the controlling company⁴.
- **professionalism:** this requirement relates to the suitability of the skills possessed by the members of the O.d.V. to perform the assigned tasks. According to *best practice* and case law, it is essential that the selection of the members of the Surveillance Body takes place by verifying the possession of specific professional skills, with particular reference to expertise in the area of '*inspection, consultancy activities, or knowledge of specific techniques, suitable to guarantee the effectiveness of the control powers and the power to make proposals entrusted to it*'. The Guidelines also deem it desirable that at least some of the members of the Supervisory Board have skills in the analysis of control systems and of a legal nature.
- **continuity of action:** this requirement requires the presence of a structure dedicated to supervising the model and that, in order to properly perform the functions assigned to it, the O.d.V. must carry out constant monitoring activities at an appropriate frequency and in a systematic manner, taking rigorous care of the documentation and recording of each activity performed.

In terms of the composition of the Supervisory Board of listed companies, the new Corporate Governance Code of Borsa Italiana for companies listed on the MTA provides at recommendation no. 33 letter e) that *The board of directors, with the support of the control and risk committee (...) assigns to the control body or to a specially constituted body the supervisory functions ex*

⁽⁴⁾ Relevant case law has stigmatised as ineffective a model that, for example, attributes to the manager of the ecology, environment and safety sector the role of member of the Supervisory Board, which is delegated to effectively supervise the adoption of organisational measures aimed at preventing accidents at work: the fact that the person operates in sectors subject to supervisory activities of the Supervisory Board excludes any autonomy of the latter, or where the Chairman of the Supervisory Board, is also a director of the company and the board is supplemented by the owner's trusted accountant and a senior person of one of the companies in the group (Criminal Court of Cassation, No. 52316/2016, according to which initiative and control can only be deemed effective and not merely 'paper-based' where it is shown that the parent company is not subordinate to the controlled company).

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Article 6(1)(b) of Legislative Decree No. 231/2001. If the body does not coincide with the control body, the board of directors assesses the appropriateness of appointing at least one non-executive director and/or a member of the control body and/or the holder of legal or control functions of the company to the body, in order to ensure coordination between the various persons involved in the internal control and risk management system.

Furthermore, in any , the persons appointed as members of the Supervisory Board of WIIT S.p.A. must not:

- hold executive or delegated positions on the Board of Directors of the Company or parent/subsidiary companies;
- be spouses, relatives or relatives-in-law up to the fourth degree of kinship of the Directors;
- not perform corporate functions with operational delegations/autonomous spending powers within the Company, with the exception of any personnel-related powers granted to the HR function insofar as they are compatible with the tasks assigned to it;
- not having exercised, in the last three years, authoritative or negotiating powers on behalf of the P.A.⁵ or private-law entities under public control⁶ vis-à-vis WIIT S.p.A. or a Group Company (such as, for example, the awarding of public works/services, the allocation of public funding or participation in any administrative procedure in favour of the Company);
- not having been convicted by a judgment - even if not yet res judicata, issued pursuant to Article 444 et seq. of the Code of Criminal Procedure or with a conditionally suspended sentence - without prejudice to the effects of rehabilitation:
 - one of the offences provided for in Royal Decree No. 267/1942 (bankruptcy offences);
 - a final sentence of not less than one year for one of the offences provided for in the rules governing banking, financial, securities and insurance activities and in the rules governing markets and securities and payment instruments;
 - for one of the offences provided for in Legislative Decree 231/01;
 - for any offence, even if not provided for in the Decree, which results in and has resulted in the imposition of a sentence leading to disqualification, including temporary disqualification, from public office, or temporary disqualification from the executive offices of legal persons and companies, or for any non-culpable offence which has resulted in the imposition of a sentence of imprisonment for a period of not less than two years.
 - that they have not been the addressee of one of the preventive measures provided for by the Law No. 575/65 (Provisions against the Mafia) as amended;

Should any of the above-mentioned reasons for ineligibility arise in respect of a person already appointed, he **shall automatically fall** from office. In this case, the Board of Directors shall replace him with its own resolution.

In order to ensure the necessary freedom and independence of members of the Supervisory Board, **the revocation** of the appointment may only take place for just cause through a specific resolution of the Board of Directors. Therefore, the member of the Supervisory Board may only be dismissed by the Board of Directors in the following mandatory cases:

- ascertained violation of the Code of Ethics or the principles of the Organisational Model;

⁵ Pursuant to the combined provisions of Article 21 of Legislative Decree No. 39/2013 and Article 53, paragraph 16-ter of Legislative Decree No. 165/01, as amended by Article 1, paragraph 42, letter l) of Law No. 190/2012. On this point, it should be noted that the National Anti-Corruption Plan of the Public Function Department, specifies that "the 'employees' concerned are those who, by virtue of the role and position held in the administration, have had the power to influence in a decisive manner the decision which is the subject of deed and, therefore, those who have exercised the power or the negotiating power with regard to the specific procedure or procedure (managers, officials holding managerial functions, the person in charge of the procedure in the case provided for Article 125, paragraphs 8 and 11, of Legislative Decree no. 163 of 2006)."

⁶ For the purposes of this declaration, **bodies governed by private law in public control** are understood to be, pursuant to Art. 1(2)(a), (b), (c), (d), 'e), 'f', 'g', 'h', 'i) and 'j).

C) of Legislative Decree No. 39/2013: 'companies and other private-law entities that perform administrative functions, activities of production of goods and services in favour of public administrations or management of public services, subject to control within the meaning of Article 2359 of the Italian Civil Code by public administrations, or entities in which the public administrations are recognised, even in the absence of a shareholding, powers of appointment of senior management or members of the bodies'.

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- serious negligence and unjustified failure to perform their duties, with particular reference to the failure to propose the updating of the Model to the C.o.A. in the event :
 - acquisitions, divestments, mergers, demergers and transformations (known to the Component) that require the modification of the 231 Model;
 - amendments and additions to Legislative Decree 231/01 and the relevant regulations;
- failure to attend three or more meetings within a 12-month period, even if not consecutive, without a justified reason.
- resignation from another office if the same was the explicit prerequisite for appointment as a member of the O.d.V.

In the event of the disqualification of one or more members, the Supervisory Board shall nevertheless remain in office and shall act unanimously until the disqualified member(s) is (are) reinstated.

If a member is dismissed, the Board of Directors simultaneously appoints a successor member.

In view of the characteristics highlighted above, the specific nature of the tasks assigned to the Supervisory Board, and the current organisational structure adopted by Wiit, it was deemed appropriate to identify this body as follows:

- The Supervisory Board has a collegial structure;
- is composed of (three) members who fulfil the characteristics;
- term of office is three years with the possibility of renewal;
- the Board of Directors, in order to ensure that the above-mentioned requirements are met, periodically assesses the adequacy of the Supervisory Board in terms of structure and powers conferred, making any changes and/or additions deemed necessary;
- the Supervisory Board is configured as a staff unit in a top management position and reports directly to the Board of Directors on the results of its activities, any critical issues that emerge and any corrective and improvement measures;
- the functioning of the Supervisory Board is governed by specific Regulations, prepared and approved by the Board itself, which ensure its independence and effective operation. Said Regulation provides, inter alia:
 - a) the procedures for meetings and the majorities required for deliberations;
 - b) the modalities for the exercise of the functions and powers and duties of the Body;
 - c) the procedures for taking and keeping minutes of meetings.

In this last respect, it is provided that each activity of the Supervisory Board is documented by means of minutes.

At least once a year, the Supervisory Board will draw up a report on the activities carried out and on the effectiveness and adequacy of the model. This report will then be submitted to the Board of Directors and the Board of Auditors.

Functions and powers of the Supervisory Body

According to the text of Legislative Decree 231/2001, the functions performed by the Supervisory Board can be summarised as follows:

- supervision of the effectiveness of the Model, which consists of verifying the consistency between concrete conduct and the model established;
- assessment of the adequacy of the Model, i.e. its suitability, in relation to the type of activity and characteristics of the company, to avoid the risks of offences being committed.

This requires an activity to update the Model, both in relation to changes within the corporate organisational reality, and to any changes to the Decree under examination. Updating can be proposed by the Supervisory Board, but must be adopted, as already mentioned, by the Board of Directors.

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The Supervisory Board, on the other hand, has no operational tasks or decision-making powers, not even of an impeding nature, relating to the performance of the entity's activities.

For the effective performance of the aforementioned functions, the Supervisory Board has a series of powers and prerogatives. It may, in fact

- carry out systematic checks on specific operations or acts carried out within the sensitive areas;
- collect and process information relevant to the Model;
- request information from the heads of the individual company departments and, where necessary, also from the management body as well as from collaborators, external consultants, etc;
- conduct internal investigations, and carry out inspections to ascertain alleged violations of the provisions of the Model;
- promote initiatives to disseminate knowledge and understanding of the principles of the Model and prepare the internal organisational documentation necessary for the functioning of the models, containing instructions, clarifications or updates (organising training courses and disseminating information material, etc.).

To this end, the Body shall be empowered :

- access to any and all company documents relevant to the performance of the functions assigned to the Supervisory Board pursuant to Legislative Decree No. 231/2001;
- make use of external consultants of proven professionalism in cases where this is necessary for the performance of verification and control activities or for updating the Model;
- order that the heads of the corporate functions promptly provide the information, data and/or news requested from them to identify aspects connected to the various corporate activities relevant to the Model and to the verification of its actual implementation by the corporate organisational structures.

The Supervisory Board may be convened at any time by its Chairman and may be called upon to report by the Board of Directors.

Information to the Supervisory Board concerning official acts

Information concerning the following must be mandatorily transmitted to the O.d.V. through the information transmission channels provided for in this Model:

- measures and/or news coming from the Judiciary, from judicial police bodies, or from any other authority, from which it can be inferred that investigations are being carried out, even against unknown persons, in any case concerning the Company, for the offences set out in the Decree;
- reports, reports or any other document prepared by the heads of company departments as part of their control activities, from which facts, acts, events or omissions with critical profiles may emerge with respect compliance with the rules of the Decree;
- information on the actual implementation, at all levels of the company, of the Organisational Model, with evidence of disciplinary proceedings carried out and any sanctions imposed (including measures against employees), or of the measures for dismissing such proceedings, with the relevant reasons.

Information flows and 231 reports from corporate functions to the Body

The information flows and/or reports requested by the Body are regulated in a specific framework document kept by the Body itself. Actions of commission or omission aimed at evading the information requests of the Supervisory Body constitute a disciplinary offence.

For anything not expressly provided for in this paragraph, please refer to the relevant procedure and/or information flow checklist.

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***Reporting any unlawful acts or violations WIIT's Model 231
S.p.A. - Whistleblowing***

Pursuant to Article 4 of Legislative Decree 24/2023, the Company has set up an internal reporting channel that guarantees - through the use of encryption tools - the confidentiality of the identity of the person making the report, the person involved (reported) or the person in any event mentioned in the report, as well as the content of the report and the relevant documentation. Reports may be made either in writing or orally, using the computerised methods indicated in this chapter. This is without prejudice to the right of the reporting person to make oral reports also by means of a face-to-face meeting to be arranged within a reasonable time at the express request of the reporting person.

The Company's SB therefore collects, assesses and analyses, to the extent its competence, spontaneous reports that are transmitted through access to the following dedicated platform, which guarantees the confidentiality of the reporter by means of encryption:

<https://wiit.openblow.it/#/>

following the relevant instructions provided by the platform itself.

For all matters not expressly provided for in this paragraph (definitions, purpose, responsibilities, stages of management of the report, etc.), please refer to the provisions of the **Whistleblowing Policy - management of reports of any unlawful acts pursuant to Legislative Decree 24/2023** published on the corporate website and operational development of this chapter.

Managing the internal reporting and information channel

The SB, as the subject entrusted with the management of the internal reporting channel limited to the management of any reports referred to Article 2, paragraph 1, letter A, point 2 of Legislative Decree 24/2023 (therefore limited to unlawful conduct relevant under Legislative Decree 231/01) shall, also through the dedicated platform, take the following steps

- a) issue the reporting person with an acknowledgement of receipt of the report within seven days of its receipt;
- b) maintain any necessary interlocutions with the reporting person (e.g. requesting additions, clarifications, etc.);
- c) ensure a diligent follow-up of the reports received (to assess the existence of the reported facts, outcome of the investigations and any measures taken, etc.);
- d) provide acknowledgement of the report within three months of the date of the acknowledgement of receipt or, in the absence of such notice, within three months of the expiry of the seven-day period from the submission of the report.

The Company provides clear information on the channel and procedures for making internal and/or external reports both through this Organisational Model and through a dedicated section of its website.

Once the SB has received and assessed the report, it shall take the consequent autonomous initiatives within its competence - at its reasonable discretion and under its responsibility - and may proceed to obtain further information or clarifications from the author of the report, or carry out in-depth investigations. In any case, the Supervisory Board is not allowed to take measures and/or actions of a managerial, decision-making, corrective or abrogative nature in respect of the reported issue/behaviour, since these are the exclusive responsibility of the Employer and/or the Board of Directors (depending on their competences), which

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are the only managing bodies empowered to adopt any corrective and/or abrogative actions that may be necessary in compliance with the disciplinary system set out in this Model and with labour law.

During internal investigations, all persons involved are required to provide truthfully, correctly and genuinely any relevant information requested from them by the Supervisory Board in the course of its investigations, and to sign the statements provided to the Supervisory Board in the relevant report.

Confidentiality of reports and identity of the reporter

With regard to the confidentiality of reports and identity of the reporter Article 12 of the Legislative Decree 24/2023 lays down the general principle that reports may not be used except to follow them up, with an express prohibition on disclosing the identity of the reporter to persons other than those specifically authorised, also pursuant to Articles 29 and 32 of the GDPR and Article 2 *quaterdecies* of the Privacy Code, except where the reporter has given his express consent.

In the context of disciplinary proceedings, therefore, the identity of the reporting person may not be disclosed, where the disciplinary charge is based on investigations that are separate and additional to the report, even if consequent to it. Where the **disciplinary** charge is based, in whole or in part, on the report and knowledge of the identity of the person making the report is indispensable for the accused "s defence, **the report will be usable for the purposes of disciplinary proceedings only if the person making the report expressly consents to the disclosure of his/her identity.**

In such cases, therefore, **the reporting person** will be **notified in writing and specifically asked for his/her express consent to the disclosure of his/her identity** (or of information from which his/her identity may be directly or indirectly inferred) **when the disclosure of the identity/information is also indispensable for the defence of the person concerned.**

Criminal proceedings

By contrast, in criminal proceedings, the identity of the reporter is per se covered by secrecy pursuant to Article 329 of the Code of Criminal Procedure (no later than the close of the preliminary investigation), whereas in proceedings before the accounting judiciary, it cannot be disclosed until the close of the preliminary investigation phase.

Retention of documentation relating to alerts

The Company, in accordance with Article 14 of Legislative Decree 24/2023, shall retain the documentation relating to the reports received for the time strictly necessary to process the report and in any case no longer than five years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations and the principle of limitation of storage laid down Article 5 of the GDPR.

Prohibition of Retaliation and Safeguards

It is important to bear in mind that the Company, pursuant to Legislative Decree 24/2023, prohibits any act of retaliation against the whistleblower for reasons connected, directly or indirectly, to the report or the submission of unfounded reports, and intends to prosecute the whistleblower accordance with the law and with the disciplinary sanctions laid down in this Organisational Model:

- anyone who violates the measures for the protection of the whistleblower by retaliating against the whistleblower pursuant to Article 17 of Legislative Decree 24/2023. Retaliation is defined as *'any conduct, act or omission, even if only attempted or threatened, carried out as a result of the report, the complaint to the judicial or accounting authorities or the*

public disclosure and which causes or is likely to cause the reporting person or the person making the report, directly or indirectly, unjust damage'.

- chiunque con malafede, dolo o colpa grave **effettui segnalazioni che si rivelino successivamente infondate**: sul punto l'art. 16 comma 3 D. Legislative Decree 24/2023 provides that when the criminal liability of the person making the report for offences of defamation or slander, or in any case for the same offences committed with the report to the judicial or accounting authorities, or his civil liability for the same offence in cases of wilful misconduct or gross negligence, is established, including by a judgment at first instance, **the protections provided for by Legislative Decree 24/2023 are not guaranteed and a disciplinary sanction is imposed on the person making the report or making the report.**

Finally, it should be noted that the protections and protective measures also apply in favour of the following persons other than the reporting person:

- **facilitators**', i.e. natural persons working in the same work environment as the reporter, who assist him/her in the reporting process;
- **persons in the same work environment** as the reporter and who are linked to him/her by a stable emotional or family relationship up to the fourth degree;
- of the reporting person's work **colleagues** who work in the same work environment and have a **stable and habitual relationship** with him/her;
- **entities owned by** or for which the **reporter** works, as well as **entities operating in the same work environment** as the reporter.

For the conditions and limits of the protections, please refer to the provisions of the *Whistleblowing Policy - handling of reports of possible wrongdoing pursuant to Legislative Decree 24/2023*.

Conditions and prerequisites for external reporting - ANAC

Pursuant to Article 5(1)(E) of Legislative Decree 24/2023, it should be noted that the reporting person may, in addition, make a report only in the cases and for the purpose of the report indicated therein:

- a) **an external report through the channels provided by ANAC** if, at the time of its submission, one of the following conditions is met:
 - there is no internal reporting channel, or the channel is not active or does not comply with Legislative Decree 24/2023;
 - has already made an internal report without any follow-up;
 - has reasonable grounds to believe that, if it were to make an internal report, the report would not be effectively followed up or that the same report might give rise to the risk of retaliation;
 - has well-founded reasons to believe that the infringement may constitute an imminent or obvious danger to the public interest.
- b) **public disclosure when:**
 - the reporting person has previously made an internal and an external report, or has made an external report directly and no response has been received within the prescribed time limits on the measures envisaged or taken to follow up the reports;
 - the person issuing the alert has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
 - the reporting person has reasonable grounds to believe that the external report may involve a risk of retaliation or may not be effectively followed up due to the circumstances of the case, such as where evidence may be concealed or destroyed, or where there is a well-founded fear that the recipient of the report may be colluding with or involved in the perpetrator of violation.

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Relations between the Supervisory Board of WIIT S.p.A. and the corresponding bodies established at the Italian Subsidiaries .

The Supervisory Board of WIIT S.p.A. (parent company), in compliance with the most absolute autonomy of action of the corresponding bodies set up at the Italian Subsidiary Companies appointed to supervise the operation and updating of the organisational, management and control model of the same, may request from the latter

- the planning of supervisory activities within its competence;
- annual report (i.e. an information report) with evidence:
 - i) of any major critical issues encountered in the planning and execution of supervisory activities and any actions taken to remedy them;
 - ii) the state of updating of Model 231;
 - iii) any disciplinary sanctions applied for violation of the 231 Model;
 - iv) the status the provision of training on the subject of Legislative Decree 231/01.

This information is shared merely by way of exchange of information in order to pool any ideas for improvement and/or the need to update or strengthen the Model arising from the experience of its application in other Group Companies, any power of control (hierarchical or functional) of the Parent Company's Supervisory Body over the corresponding bodies established in the Subsidiaries being excluded.

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5 DISCIPLINARY SYSTEM RE

Principles and Criteria general

Important for the implementation of the provisions of this Organisational Model and of the Code of Ethics is the adoption of a system of sanctions for the violation of the rules conduct imposed for the purpose of preventing the offences set out in the Decree, and of the internal provisions set out in the Model itself. The application of disciplinary sanctions is irrespective of the outcome of any criminal proceedings against the Company, since the rules of conduct imposed by the Organisational Model and the Code of Ethics are assumed by the Company in full autonomy regardless of the offence that any conduct may determine.

This disciplinary system defines the sanctions provided for conduct by employees, managers, directors, auditors and members of the Supervisory Board and the measures against external collaborators and suppliers.

type and extent of each of the sanctions set out below will be applied in relation to:

- the intentionality of the conduct or degree of negligence, recklessness or inexperience with regard also to the foreseeability of the event;
- the overall conduct of the employee with particular regard to the existence or otherwise of disciplinary precedents of the same, to the extent permitted by law;
- to the worker's duties;
- the functional position of the persons involved in the facts constituting the fault;
- the other particular circumstances accompanying the disciplinary breach.

If the events or conduct subject to the above-mentioned investigation are subject to formal judicial police checks or investigations by the public authorities, the Body must be kept informed of such investigations in compliance with the confidentiality rules laid down in the Code of Criminal Procedure.

7.a Sanctions for employees

Detection of violations for employees and for contracted workers

It is up to the Directors and each employee of WIIT to detect any violations of this Organisational Model and the Code of Ethics by colleagues and/or recipients working in their own office or area of competence, and to promptly report said violation to the Supervisory Board. The conduct of employees, not Executives, in violation of the individual rules of conduct and procedures established in this Organisational Model and Code of Ethics are defined as disciplinary offences. With reference to the sanctions that may be imposed on employees, they fall within those provided for by the CCNL Commerce - Tertiary Sector Collective Labour Agreement, in compliance with the procedures provided for by Article 7 of Law no. 300 of 30 May 1970 (Workers' Statute) and any special applicable regulations. In particular, in application of this system of sanctions, the following disciplinary sanctions are envisaged for employees:

Verbal reprimand

This sanction is applicable to an employee who commits a minor breach of the principles of the Code of Ethics and the Organisational Model that does not entail any consequences and does not expose the Company to risks

Written reprimand (with a reminder to comply with the violated rule)

This sanction is applicable to an employee who commits the offences referred to in the previous paragraph for the second time.

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Fine not exceeding the amount provided for by the CCNL Commerce - Tertiary Sector

This sanction is applicable to any person who, through negligence, violates the procedures laid down in the Model or adopts a conduct that does not comply with the requirements of the Model, and in particular in the cases of

- Repeated offence more than a second time in one of the offences envisaged for the written reprimand;
- Violation of a procedure set out in the ISO/IEC 20000 Service Management System, the Integrated Information Security and Privacy Management System (UNI EN ISO 9001, UNICEI ISO/IEC 27001) that did not lead to consequences or specific regulatory violations;
- Infringement of other internal procedures laid down in the Model (e.g. violation of the authorisation system, process flows, failure to communicate prescribed information to the Supervisory Board, failure to carry out controls entrusted to one's own responsibility, etc.)

Failure to recognise MBO

This sanction provides for the possibility of a non-disbursement of the MBO amount in a range between 50% and 100% (depending on the seriousness of the infringement) and applies to the person who, in violating the protocols and/or internal procedures provided for by the Model, maintains - in the performance of activities in sensitive areas - a conduct that does not comply with the provisions of the Model or the Code of Ethics, such as, by way of example, in the cases of

- Violation of a procedure set out in the Information Security Service Management system (UNICEI ISO/IEC 20000 or 27001), privacy, cybersecurity policy or an order issued by one's superior that also involves the violation of a regulatory obligation;
- failure to report or tolerance of the irregularities referred to in the preceding points committed by persons under their supervision.

The final decision on the non-recognition of part or all of the MBO value is decided by the CEO, on the proposal of the HR&O Director.

Such conduct, committed as a result of a failure to comply with the provisions issued by the Company, constitutes acts contrary to the interests of the Company.

Suspension from work and pay for the period provided for in the CCNL Commerce - Tertiary Sector

This sanction is applicable to any person who, in violating the protocols and/or internal procedures laid down in the Model, maintains - in the performance of activities in sensitive areas - a conduct that does not comply with the requirements of the Model or the Code of Ethics, such as, by way of example, in the cases of

- Violation of a procedure set out in the Information Security Service Management System (UNICEI ISO/IEC 20000 or 27001), privacy, cybersecurity policy or an order issued by one's superior that also involves the violation of a regulatory obligation;
- failure to report or tolerance of the irregularities referred to in the preceding points committed by subordinates under their supervision.
- failure to report or tolerance of the irregularities referred to in the preceding points committed by subordinates under their supervision.

Such conduct, committed as a result of a failure to comply with the provisions issued by the Company, constitutes acts contrary to the interests of the Company.

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Dismissal for just cause

This sanction applies to any person who knowingly violates the internal procedures laid down in the Model or knowingly adopts - in the performance of activities in sensitive areas - a conduct that does not comply with the requirements of the Model, and in particular in cases of

- breach of the prohibition of retaliatory or discriminatory acts against the whistleblower pursuant to Legislative Decree 24/2023, for reasons connected - directly or indirectly - to the report;
- unfoundedness of the report made by the subject pursuant to Article 16(3) of Legislative Decree 24/2023;
- Violation of a procedure of the ISO/IEC 20000 Service Management system, of the integrated quality and information security management system and privacy (UNI EN ISO 9001, UNICEI ISO/IEC 27001 etc.) that also entails the violation of a specifically sanctioned legislative obligation and a concrete danger to the security of systems and information;
- fraudulent evasion of the control procedures of the Organisational Model or in any case the adoption of a conduct in serious breach of the prescriptions such as to configure - even potentially - the danger of the commission of an offence under Legislative Decree 231/01. Such breaches are of such seriousness as to undermine the trust on which the employment relationship is based and not to allow the continuation, even temporary, of the relationship itself;
- adopting a conduct which is absolutely contrary to the company's ethical principles and which violates the internal procedures laid down in the Model by engaging in conduct unequivocally aimed at committing an offence pursuant to Legislative Decree 231/01.

Investigation of reported violations for employees

If the Supervisory Board discovers a violation of the Model or the Code of Ethics with respect to an Employee, the procedure to ascertain the offence, to contest it and to impose the sanction, if any, is carried out in compliance with Article 7 of the Workers' Statute, the commercial-tertiary CCNL and the Civil Code.

In particular, the Supervisory Board submits a report to the COO containing:

- the description of the conduct complained of, the person to whom the misconduct is alleged;
- an indication of the provisions of the Model that have been violated;
- any documents proving the infringement and/or other evidence;

The COO shall promptly prepare a written complaint to the worker with a specific indication of the facts constituting the violation. The employee, if he so requests, shall be heard also with the assistance of a proxy or a representative of the trade union association to which he belongs or which he mandates and/or shall be entitled to submit written observations or counter-arguments. The COO, following any remarks made by the employee, shall decide on the determination and imposition of the sanction, justifying any disagreement with the report of the Supervisory Body in compliance with the law and with the provisions of the applicable collective bargaining agreement.

7.b Measures against Managers

If the infringement or the adoption of a conduct, in the activities at risk, which does not comply with the rules of this Organisational Model is committed by a Manager or any other person considered to be apical within meaning of Article 5 lett. A of Legislative Decree 231/01, the following will be carried out

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apply the following measures against the manager in accordance with the applicable National Collective Labour Agreement for Managers and the Civil Code:

Verbal reprimand in case :

- minor non-compliance with the provisions of the internal procedures laid down in the Model or tolerance of minor irregularities committed by one's subordinates.

Written reprimand (with a reminder to comply with the violated rule) in case :

- Repeated offences punished by verbal reprimand for the second time;
- Violation of a procedure of the ISO/IEC 20000 Service Management System, of the Integrated Quality, Information Security and Privacy Management System (UNI EN ISO 9001, UNICEI ISO/IEC 27001) that did not lead to consequences or specific regulatory violations;
- tolerance or failure to report violations referred to in the preceding paragraph committed by one's subordinates;
- Infringement of other internal procedures laid down in the Model (violation of the authorisation flow of the process, unjustified failure to participate in training activities on Legislative Decree 231/01, omission of controls entrusted to one's responsibility, etc.);
- behaviour of non-cooperation with the Supervisory Board (failure to send information flows, unjustified obstruction of access by members of the Supervisory Board to company information and/or documentation, etc.).

Failure to recognise MBO

This sanction provides for the non-payment of the MBO amount in a range between 50% and 100% (depending on the seriousness of the infringement) and applies to the person who, in violating the protocols and/or internal procedures provided for by the Model, maintains - in the performance of activities in sensitive areas - a conduct that does not comply with the provisions of the Model or the Code of Ethics, such as, by way of example, in the cases of

- Violation of a procedure set out in the Information Security Service Management System (UNICEI ISO/IEC 20000 or 27001), privacy, cybersecurity policy or an order issued by one's superior that also involves the violation of a regulatory obligation;
- failure to report or tolerance of the irregularities referred to in the preceding points committed by subordinates under their supervision.

Such conduct, committed as a result of a failure to comply with the provisions issued by the Company, constitutes acts contrary to the interests of the Company.

Revocation of any powers conferred by power of attorney:

- Repeating more than three times any of the offences referred to in the preceding paragraphs.
- Consciously violating a procedure laid down in the ISO/IEC 20000 Service Management system, the integrated quality and information security management system and privacy (UNI EN ISO 9001, UNICEI ISO/IEC 27001) or an order issued by one's superior which also involves the violation of a regulatory obligation;
- Violation of other internal procedures laid down in the Model or adoption - in the performance of activities in sensitive areas - of a conduct that does not comply with the provisions of the Code of Ethics and the Model.
- failure to report or tolerance of the irregularities referred to in this point committed by one's subordinates.

Such conduct, committed for failure to comply with the provisions issued by the Company, constitutes acts contrary to the interests of the Company and entails the revocation of the power connected with the violation.

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Dismissal (for just cause / justified reason) in the event :

- breach of the prohibition of retaliatory or discriminatory acts against the whistleblower pursuant to Legislative Decree 24/2023, for reasons connected - directly or indirectly - to the report;
- unfoundedness of the report made by the subject pursuant to Article 16(3) of Legislative Decree 24/2023;
- Violation of a procedure of the ISO/IEC 20000 Service Management system, of the integrated quality and information security management system and privacy (UNI EN ISO 9001, UNICEI ISO/IEC 27001) that also entails the violation of a specifically sanctioned legislative obligation and a concrete danger to the security of systems and information;
- conduct obstructing or circumventing the Supervisory Board's controls (repeated failure to send the requested information flows, failure to produce the requested documentation or false information/data provided, etc.);
- fraudulent evasion of the control procedures of the Organisational Model or, in any case, adoption of a conduct in serious breach of the prescriptions such as to constitute - even potentially - a predicate offence under Legislative Decree 231/01.
- adopting a conduct absolutely contrary to the company's ethical principles that violates the internal procedures laid down in the Model by engaging in conduct unequivocally aimed at the commission of any offence;
- failure to report or tolerance of irregularities committed by one's subordinates;

Investigation of reported violations for Managers

In the event of a report of violation of the Model or of the Code of Ethics by a Manager or other person, in any event a senior manager within the meaning of Article 5 letter A) of Legislative Decree 231/01, the procedure for ascertaining the violation is carried out in compliance with the procedural guarantees of the law (Article 7, paragraphs 2 and 3, Law 300/1970: notification of the charge, hearing of the author of the conduct complained of, etc.) in accordance with the relevant legal guidelines⁷. In particular, the Supervisory Board transmits to the Board of Directors and the Board of Statutory Auditors a report containing:

- the description of the conduct complained of and the person charged with the misconduct;
- an indication of the provisions of the Model or the Code of Ethics that have been violated;
- any documents proving the infringement and/or other evidence.

Having acquired the report of the Supervisory Board, the Chairman or the CEO shall promptly contest the breach found by the Supervisory Board to the Manager concerned, by means of a written notice containing:

- a precise indication of the contested conduct, of the provisions of the Model or of the Code of Ethics that have been violated, as well as of any existing evidence in support of said contestation;
- the notice to the person concerned of the right to formulate any deductions and/or written justifications within five working days from the date of receipt of the notice, or to request a hearing before the Board of Directors, also through the intervention of the representative of the trade union association to which the Manager mandates.

If a hearing is requested by the offending Executive, the President or the CEO shall promptly convene the Board of Directors by giving notice to the Executive.

⁷ United Sections of the Court of Cassation, Judgment No. 7880/2007, which states that "the procedural guarantees dictated Article 7(2) and (3) of Law No. 300/1970 must be applied in the hypothesis of dismissal of an executive, regardless of the specific position he assumes in the company - whether the employer charges the executive with negligent (or in a broad sense culpable) conduct, or if the basis of the dismissal is, however, conduct likely to undermine his trust.

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Following any counter-deductions by the offending Executive, the Board of Directors shall promptly decide on the determination and application of the sanction, giving reasons for any disagreement with the report prepared by the Supervisory Board.

The Chairman or Managing Director shall ensure the effective application of the sanction in compliance with the law and regulations, as well as with the provisions of collective bargaining and company regulations, where applicable.

The Supervisory Board must be informed of the measure imposing the sanction in order to verify its concrete application.

7.c Measures against Directors

In the event of a breach of the Organisational Model or Code of Ethics by the Company's Directors, the Supervisory Board transmits to the Board of Auditors and the Board of Directors a report containing:

- the description of the conduct complained of and the person charged with the misconduct;
- an indication of the provisions of the Model or the Code of Ethics that have been violated;
- any documents proving the infringement and/or other evidence.

At the first useful meeting, the Board of Directors shall convene, by means of a specific written notice containing the above-mentioned elements, the person alleged to be the author of the breach, with notice to the interested party of the right to formulate any remarks and/or deductions, both written and verbal.

At the meeting of the Board of Directors, which must also be attended by the Supervisory Board, the director concerned shall be heard, any deductions made by the latter shall be obtained, and any further investigations deemed appropriate shall be carried out.

The Board of Directors, without the participation of the accused director, on the basis of the elements acquired, determines whether the conduct adopted by the accused director constituted a violation of the Model or the Code of Ethics and convenes, if deemed necessary, the Shareholders' Meeting for imposition of the following sanctions:

- financial penalty (up to one fifth of the remuneration received as a director);
- temporary suspension;
- revocation of any powers conferred by delegation/proxy;
- revocation of the mandate or office (for the most serious cases).

Otherwise, if the Board of Directors does not agree with the report of the Supervisory Board, or if it does not see the grounds for a breach, it shall adopt a resolution providing adequate and exhaustive reasons for not imposing the sanction on the Person reported by the Supervisory Board.

The Board's resolution is communicated in writing, as soon as it is available, to the person concerned as well as to the Supervisory Board for appropriate verification.

7.d Measures against members of the Board of Statutory Auditors and the Supervisory Board

Measures against Mayors

The Supervisory Board notifies the Chairman of the Board of Statutory Auditors (or another Statutory Auditor, if the breach is committed by that person) and the Board of Directors in the person of the Chairman, of a breach of the 231 Model committed by one or more Statutory Auditors. The members of the Board of Statutory Auditors, without the participation of the Statutory Auditor involved, and the Board of Directors, following the preliminary investigation to ascertain the facts, shall make the necessary evaluations, which may include convening the Shareholders' Meeting to analyse and/or order the appropriate measures.

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Measures against members of the Supervisory Board

The Supervisory Board notifies the Chairman of the Board of Statutory Auditors and the Board of Directors in the person of the Chairman, of a breach of the 231 Model committed by a member of the Board. The Board of Directors, in agreement with the Board of Statutory Auditors, proceeds with the investigation to make the necessary assessments, which may include the revocation of the appointment for just cause.

7.e Measures against external collaborators and suppliers

Violation detection for collaborators

It is the responsibility of each department manager to detect any violations of this Organisational Model and Code of Ethics by those who collaborate with his or her department or organisational unit (e.g. consultants and external collaborators with permanent and/or long-term collaboration functions). The occurrence of events or the appearance of conduct that may be considered a violation must be reported to the Supervisory Board.

Any serious conduct by external Collaborators in conflict with the lines of conduct indicated in the Code of Ethics and in the Protocols of this Model, as well as in the procedures referred to in the latter, and such as to entail the risk of commission of an offence sanctioned by the Decree, shall result in the termination of the contractual relationship, without prejudice to any claim for compensation if such conduct results in concrete damage to the Company, as in the case of application by the judge of the measures provided for by the Decree. Termination clauses in this regard are defined in the contractual documents.

If a breach of the Code of Ethics by a Third Party is discovered, the Supervisory Board shall send the Managing Director a report containing:

- the description of the conduct complained of, the person to whom the misconduct is alleged;
- an indication of the provisions of the Code of Ethics that have been violated;
- any documents proving the violation and/or other evidence; the Managing Director shall send the third party concerned a written communication containing indication of the provisions of the Code of Ethics that have been violated, as well as the contractually envisaged remedy applicable and accepted by the same, giving the third party a term of no more than fifteen days to formulate any counter-deductions or to comply.

The Managing Director, within the following fifteen days, adopts the final measure of imposition of the contractual sanction, communicating it in writing to the third party concerned in accordance with the law and the reference contract. The Supervisory Board verifies the application of the applicable contractual remedy.

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6 COMMUNICATION, INFORMATION AND TRAINING ON 231/AMBITO 231

In order to ensure maximum implementation of the Model and the Code of Ethics, the Company guarantees proper dissemination of its contents and principles to all internal and external recipients of its organisational structure.

The information, communication and training activity must be diversified according to the addressees to whom it is addressed and must be based on principles of completeness, clarity, accessibility and continuity in order to allow the various addressees to be fully aware of all the corporate provisions and ethical rules they are required to comply with. Participation in the training activity is mandatory.

Communication to the Members of the Bodies

With the resolution ordering the adoption and/or updating of the Model 231 and its subsequent revisions, each member of the deliberating Corporate Body also personally undertakes to comply with the provisions contained therein. However, if as a result of replacements or renewals of offices a Director did not participate in the decision on the adoption and/or revision of Model 231, he/she is required to sign a declaration of knowledge and adherence to the principles contained therein. This declaration is filed and kept by the Supervisory Board.

Communication and Training - Managers and Heads of functions

The 231 Model is communicated to all managers and/or heads of functions or organisational units and its contents are disclosed and illustrated to them through specific training courses whose participation is mandatory.

In addition to the training activities provided, it is the specific duty of managers and/or heads of functions or organisational units to disseminate - within their area of responsibility - the knowledge and information acquired on the subject of Legislative Decree 231/01.

Communication and training - employees and employees not responsible for function

All personnel are guaranteed free access to consult the Code of Ethics, published on the Company's website, and the 231 Model, posted on the company notice board or published directly on the company Intranet in a dedicated area (together with all information and communications relating to the updating of the Model). Newly recruited employees will be given a special notice to this effect and will be made to sign a declaration of knowledge of and compliance with the rules contained therein (Form *Self-certification of Absence of Conflicts of Interest P.A. - Employees*) and will be included in the first useful training provided. Each employee is required to acquire awareness of the principles and contents of the Model, also through participation in the mandatory training activities, which govern the operating methods with which his or her work must be carried out, contributing with a pro-active attitude, in accordance with the duties and responsibilities assigned, to the effective implementation of the Model.

Mandatory requirements for the validity of training for the purposes of Legislative Decree 231/01

On the training front, on the other hand, the Company defines a specific training plan aimed at disseminating and illustrating the Model to all Recipients, with a view to customising the courses and genuinely meeting the needs of individual structures/resources. The provision of training - subject to verification by the O.d.V. - must provide for the minimum mandatory content:

- an introduction to Legislative Decree 231/01 in order to inform the addressees of the consequences of the possible commission of offences in the interest or to the advantage of the Company by persons acting on its behalf;

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- an illustration of the individual components of the organisational model (with particular reference to the disciplinary system) and the specific preventive purposes it is called upon to fulfil;
- an illustration, with reference to the individual corporate processes, of the operating methods associated with exercise of the individual areas of activity deemed to be at risk;
- an illustration of the information obligations towards the Supervisory Board and of the relevant communication channels established and the methods for reporting any unlawful acts (whistleblowing).

Participation in the training sessions is compulsory and is recorded by means of a special register bearing the signature of the lecturer and the participants. Violation of the training obligation - which is fundamental for the effective implementation of the Model - is punishable pursuant to the disciplinary system herein.

Training and communication via computer tools

Personnel information and communication initiatives may also take place by means of IT tools. Training may also be provided at a distance (in e-learning mode) through the use of IT resources, provided that the participation of the subject and/or learning is verified by means of a specific final test to be completed by the trained resource.

Disclosure to Strategic Suppliers and External Collaborators working on an ongoing basis with WIIT

Suppliers/main collaborators (by way of example only, and by no means exhaustively, consultants, lawyers, and those who in general carry out part of company processes in outsourcing) are required to provide a statement, in which they are requested to accept in writing the Code of Ethics, the principles contained therein and, in the event that the activity carried out is considered sensitive pursuant to Legislative Decree 231/2001, the Organisational Model, in particular the protocols concerning the activities they carry out and the procedures referred to therein.

By signing the same, the supplier/collaborator assumes the burden of training and informing its employees in relation to the contents of the aforementioned documents. Furthermore, the contractual sanctions in the event of violation of the rules of the code of ethics or the Organisational Model (such as warnings, penalty and/or express termination clauses) must be provided for in the contracts/orders.

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7 CRITERIA FOR UPDATING THE MODEL MODELLO

This Model and the Code of Ethics may only be updated by resolution of the Board of Directors, also on the basis of reports from the Supervisory Board, in relation to amendments and/or additions that may become necessary as a result of

- significant changes in the internal structure of the Company and/or the way in which business activities are carried out or changes in the areas of business or which imply a change in the rules or behavioural principles contained in the Model;
- the evolution of the reference legislation (inclusion of new offences in Legislative Decree 231/01);
- the identification of new sensitive activities, or changes to those previously identified, also possibly related to the start-up of new business activities;
- commission of the offences referred to in Legislative Decree 231/2001 by the recipients of the Model's provisions or, more generally, of significant violations of the Model;
- of a finding of deficiencies and/or gaps in the provisions of the Model, also as a result of audits by the Supervisory Board on its effectiveness;
- of the results of the controls, critical points that have emerged in the application of the controls or as a result of ascertained violations of the provisions of the Model.

The communication concerning the updating of the Model must be sent to all Addressees of the Model so that they can comply with the new provisions.

The Board of Directors may delegate the tasks to a director - in coordination with the Supervisory Board - and subsequently ratify their actions.