



Organization, Management and Control Model  
pursuant to Legislative Decree No. 231/2001  
**GENERAL PART**

Rev. 02

Page 1 of 7

# **Biko Meccanica S.r.l.**

## **Organization, Management and Control Model - General Part -**

**Pursuant to Legislative Decree No. 231 of 8 June 2001**

### TABLE OF CONTENTS OF REVISIONS

<b>Revision</b>	<b>Approved by</b>	<b>Nature of the changes</b>
Rev. 02	14/02/2024	Regulatory update and integral review of MOGC_231

### TABLE OF CONTENTS, GENERAL PART

<b>Page 3</b>	<b>§1 – INTRODUCTION</b>
<b>Page 3</b>	<b>§2 – RECIPIENTS</b>
<b>Page 3</b>	<b>§3 – LEGISLATIVE DECREE No. 231/2001</b>
<b>Page 4</b>	<b>§4 – THE UPDATED CATALOG OF PREDICATE CRIMES</b>
<b>Page 6</b>	<b>§5 – CRIMES COMMITTED ABROAD</b>
<b>Page 6</b>	<b>§6 – STRUCTURE OF THE MODEL</b>
<b>Page 6</b>	<b>§7 – MANAGEMENT OF FINANCIAL RESOURCES</b>
<b>Page 6</b>	<b>§8 – THE SUPERVISORY BODY</b>
<b>Page 7</b>	<b>§9 – THE SANCTION SYSTEM</b>

Biko Meccanica S.r.l.		Rev. 02
	Organization, Management and Control Model pursuant to Legislative Decree No. 231/2001 - GENERAL PART -	Page 3 of 7

## **1. INTRODUCTION**

By implementing this document, **BIKO MECCANICA S.R.L.** (hereinafter also referred to as the “Company”) adheres to the provisions contained in Legislative Decree No. 231/2001 in order to implement the principles of correct management and improve its governance system, in compliance with regulations, the highest ethical standards and best practices.

The organization, management and control model (hereinafter also referred to as the “Model”) is made up of:

- A) a "General Part", which briefly describes: the contents of Legislative Decree No. 231 of 8 June 2001; the corporate governance and organization and management models of the Company; the function and general operating principles of the Model as well as the mechanisms for its concrete implementation;
- B) a "Special Part", which shows the analysis of the types of crime at risk, the related methods of commission, the relevant areas of activity and the related control measures. For each relevant process and activity, the general principles of behavior and the specific safeguards identified by the Company are specified in order to contain the risks of crime to a low if not negligible level.

The following attached documents are an integral part of the Model, in addition to the specific Whistleblowing Procedure published on the company website:

**ANNEX 1** – Risk Assessment; **ANNEX 2** – the Code of Ethics; **ANNEX 3** – the Disciplinary System; **ANNEX 4** – the Regulations of the SB; **ANNEX 5** – the Table of crimes/sanctions.

## **2. RECIPIENTS**

The rules contained in the Model apply, first of all, to anyone who carries out, even de facto, management, administration, direction or control functions of the Company, to (managerial or otherwise) employees of the Company, as well as to those who, although not belonging to the Company, work based on its behalf.

They are recipients of the Model and undertake to respect its content, in particular its Special Part:

- the members of the corporate bodies;
- the directors and managers of the Company;
- the employees of the Company.

Limited to the performance of sensitive activities in which they may participate, the following external parties ("Third Parties") may be the recipients of specific obligations, instrumental to the adequate execution of the internal control activities envisaged in the Special Part and in the Protocols:

- collaborators, agents and representatives, consultants and, in general, subjects who carry out self-employed activities, if they work within sensitive areas of activity on behalf or in the interests of the Company;
- suppliers and partners (also in the form of temporary associations of companies, as well as joint ventures) who work significantly and/or continuously within the so-called sensitive areas of activity on behalf or in the interests of the Company.

## **3. LEGISLATIVE DECREE No. 231/2001**

Legislative Decree No. 231 of 8 June 2001, entitled “*Discipline of the administrative responsibility of legal persons, companies and associations even without legal personality*”, introduced into Italian law the liability of entities for offenses resulting from the commission of a crime.

It is an autonomous liability system, characterized by conditions and consequences distinct from those envisaged for the criminal liability of a natural person. In particular, the entity can be held

<b>Biko Meccanica S.r.l.</b>		Rev. 02
	Organization, Management and Control Model pursuant to Legislative Decree No. 231/2001 - GENERAL PART -	Page 4 of 7

liable if, before the commission of the crime by a person functionally connected to it, it had not adopted and effectively implemented organizational and management models suitable for avoiding crimes of the type that occurred.

As for the consequences, the verification of the offense envisaged by the Decree exposes the organization to the application of serious sanctions, which affect its assets, image and business.

With reference to the constitutive elements of the organization's offence, first of all, the commission of a predicate crime by at least one of the following qualified subjects is required:

- TOP MANAGEMENT PERSONS: people who hold representation, administration or management functions of the entity or one of its organizational units with financial and functional autonomy and who carry out, even de facto, the management and control of the entity;
- SUBORDINATED PERSONS: people subject to the management or supervision of the Top Management.

It is reiterated that the company's liability is "additional and not substitutive" to that of the natural persons who materially committed the crime (liability which therefore remains regulated by common criminal law), as well as direct and autonomous from that of the natural person.

Secondly, the entity can be held responsible for the offense if the crime was committed in its interest or to its advantage. If the interest is completely lacking because the qualified person acted to achieve an exclusively personal interest or that of a third party, the company is not responsible. On the contrary, if an interest of the entity - even partial or marginal - existed, the offense resulting from a crime occurs even if no advantage has materialized for the company.

#### **4. THE UPDATED CATALOG OF PREDICATE CRIMES**

<b>Crimes against the Public Administration:</b>
- Undue receipt of funds, fraud to the detriment of the State, a public body or the European Union or to obtain public funds, computer fraud to the detriment of the State or a public body and fraud in public supplies (Art. 24 of Legislative Decree No. 231/01)
- Embezzlement, extortion, undue inducement to give or promise benefits, corruption and office abuse (Art. 25 of Legislative Decree No. 231/01)
<b>IT crimes and illicit data processing (Art. 24-bis of Legislative Decree No. 231/01)</b>
<b>Organized crime crimes (Art. 24-ter of Legislative Decree No. 231/01)</b>
<b>Counterfeiting of coins, public credit cards, revenue stamps and identification instruments or signs (Art. 25-bis of Legislative Decree No. 231/01)</b>
<b>Crimes against industry and commerce (Art. 25-Bis.1 of Legislative Decree No. 231/01)</b>
<b>Corporate crimes (Art. 25-ter of Legislative Decree No. 231/01)</b>
<b>Crimes with the aim of terrorism or subversion of the democratic order (Art. 25-quater of Legislative Decree No. 231/01)</b>

<b>Biko Meccanica S.r.l.</b>	Organization, Management and Control Model pursuant to Legislative Decree No. 231/2001 - GENERAL PART -	Rev. 02
		Page 5 of 7

<b>Practices of mutilation of female genital organs (Art. 25-quater.1 of Legislative Decree No. 231/01)</b>
<b>Crimes against the individual personality (Art. 25-quinquies of Legislative Decree No. 231/01)</b>
<b>Market abuse (Art. 25-sexies of Legislative Decree No. 231/01)</b>
<b>Manslaughter or serious or very serious injuries committed in violation of the regulations on the protection of health and safety at workplace (Art. 25-septies of Legislative Decree No. 231/01)</b>
<b>Receiving, laundering and use of money, goods or benefits of illicit origin, as well as self-laundering (Art. 25-octies of Legislative Decree No. 231/01)</b>
<b>Crimes relating to payment instruments other than cash (Art. 25-octies.1 of Legislative Decree No. 231/01)</b>
<b>Crimes relating to infringement of copyright (Art. 25-novies of Legislative Decree No. 231/01)</b>
<b>Inducement not to make statements or to make false statements to the Judicial Authority (Art. 25-decies of Legislative Decree No. 231/01)</b>
<b>Environmental crimes (Art. 25-undecies of Legislative Decree No. 231/01)</b>
<b>Employment of third-country nationals whose stay is illegal (Art. 25-duodecies of Legislative Decree No. 231/01)</b>
<b>Racism and xenophobia (Art. 25-terdecies of Legislative Decree No. 231/01)</b>
<b>Fraud in sports competitions, abusive gambling or betting carried out using prohibited devices (Art. 25-quaterdecies of Legislative Decree No. 231/01)</b>
<b>Tax crimes (Art. 25-quinquiesdecies of Legislative Decree No. 231/01)</b>
<b>Smuggling (Art. 25-sexiesdecies of Legislative Decree No. 231/01)</b>
<b>Crimes against cultural heritage (Art. 25-septiesdecies of Legislative Decree No. 231/01)</b>
<b>Laundering of cultural assets and devastation and looting of cultural and landscape assets (Art. 25-duodevicies of Legislative Decree No. 231/01)</b>
<b>Transnational crimes (Law No. 146/2006) and crimes referred to in Art. 12 of Law No. 9/2013</b>

<b>Biko Meccanica S.r.l.</b>		Rev. 02
	Organization, Management and Control Model pursuant to Legislative Decree No. 231/2001 - GENERAL PART -	Page 6 of 7

## **5. CRIMES COMMITTED ABROAD**

The entity may be held accountable in Italy in relation to the crimes covered by the Decree committed abroad. The conditions on which the company's liability for crimes committed abroad is based are (Art. 4 of Legislative Decree No. 231/2001): the crime must be committed abroad by a person functionally linked to it; the company must have its head office in the territory of the Italian State; the company can be liable only in the cases and under the conditions provided for by Articles 7, 8, 9 and 10 of the Italian Criminal Code; the State of the place where the crime was committed does not prosecute for the same crimes.

The reference to the Italian Criminal Code is to be coordinated with the provisions of the articles of Chapter I, Section III of the Decree, so that - in compliance with the principle of legality - given the series of crimes mentioned in Articles 7-10 of the Italian Criminal Code, the company will only be liable for those for which its responsibility is provided for by an ad hoc legislative provision. The liability provided for by the Decree could arise even when only part of the conduct or event occurred in Italy, pursuant to Art. 6, paragraph 2, of the Italian Criminal Code.

## **6. STRUCTURE OF THE MODEL**

The original preparation and subsequent updating activities of the Model were, as future revisions will be, an opportunity to strengthen the Internal Control and Risk Management System of **BIKO MECCANICA S.R.L.** and raise awareness among the resources used in the development and risk assessment process regarding the issue of corporate process control, also with a view to active crime prevention.

In the current revision of its Model, the Company was inspired by the "Guidelines for the implementation of Organization, Management and Control models" developed by Confindustria, issued on 7 March 2002 and lastly updated in June 2021 (as well as approved by the Ministry of Justice).

## **7. MANAGEMENT OF FINANCIAL RESOURCES**

The organization has established the methods for managing financial resources suitable for preventing the commission of crimes, taking into account what emerged from the Risk Assessment.

In general, however, the Company implements financial resource management procedures that are based on the following principles: 1) traceability of financial flows; 2) payment attribution; 3) documentation of financial flows; 4) identification of the subjects obliged to archive the flow documentation.

Payments or financial flows in general outside the behavioral protocols established by the organization are not permitted.

## **8. THE SUPERVISORY BODY**

**BIKO MECCANICA S.R.L.**, while implementing the provisions of the Decree, has appointed the Supervisory and Control Body (hereinafter also referred to as "SB"), which is entrusted with the task of supervising the functioning and observance of the Model, as well as promoting its updating.

Biko Meccanica S.r.l.		Rev. 02
	Organization, Management and Control Model pursuant to Legislative Decree No. 231/2001 - GENERAL PART -	Page 7 of 7

Reports and communications with the SB by the Recipients can take place either by sending a letter by post, including internally, or by confidential email; these channels are made public by the Company with suitable means to guarantee their awareness<sup>1</sup>.

The reference principles that guide the management of reports are the following:

- Guarantee of anonymity and confidentiality and Protection of the Whistleblower: the Supervisory Body will act in such a way as to ensure absolute confidentiality and non-disclosure of the names of the whistleblowers, with the aim of guaranteeing them against any form of retaliation or discrimination;
- Bad faith reports: the Supervisory Body guarantees adequate protection from bad faith and/or unfounded reports, thus censuring similar conduct and informing the interested parties/companies of such cases;
- Anonymous reports: those made by anonymous whistleblowers will be taken into account if appropriately detailed and supported by factual elements.

Reports may originate from any person including employees, members of corporate bodies, customers, suppliers, consultants, collaborators, partners of the Company and other third parties and must be based on precise and consistent factual elements.

## **9. THE SANCTION SYSTEM**

The Model imposes rules of conduct aimed at preventing the commission of the crimes referred to in the Decree and, more generally, at ensuring the correct application of the internal procedures envisaged.

Essential to the functionality of the Model is the preparation of a correct disciplinary system (see Art. 6, second paragraph, subpara. e, Art. 7, fourth paragraph, subpara. b); the possible application of the sanction system and the related disciplinary sanctions, referring to the violation of these rules, is independent of the emergence and outcome of any criminal proceedings instituted by the judicial authority.

All employees, directors as well as all those who have contractual relationships with the Company are subject to the system.

Any violation of the Model or of the procedures established to implement it, committed by anyone, must be immediately notified in writing to the Supervisory Body by the recipients of this Model, without prejudice to the procedures and measures falling within the competence of the holder of disciplinary power.

Violations of the Model also include violations of the measures to protect the whistleblower provided for by the Whistleblowing system. Consequently, the assessment regarding the application of the disciplinary system is also carried out against anyone who violates these measures or makes, with malice or gross negligence, reports that prove to be unfounded.

---

<sup>1</sup> The one described in this paragraph is the internal procedure established for the management of ordinary reports, including anonymous ones. As such, it does not replace but rather integrates the provisions of the main (and prevailing in the event of overlap **Whistleblowing Procedure** implemented by the Company in compliance with Legislative Decree No. 24 of 10 March 2023, published on the company website, to be considered an integral part of the 231 Organizational Model and to which reference should be made for further details and information.