



Broma S.r.l.

Organisation, Management and Control Model

pursuant to art. 6, paragraph 3, of the Legislative Decree 8 June 2001, n. 231

General Part

Approved by the Board of Directors

on 28/05/2021

DOCUMENT CHECK SHEET

IDENTIFICATION

TITLE OF THE DOCUMENT	Organization, management and control model pursuant to art. 6, paragraph 3, of the Legislative Decree 8 June 2001, n. 231 GENERAL PART
------------------------------	--

REVISIONS

VERSION	DATE OF ISSUE	COMMENT	SIGNATURE
V.01	28/05/2021	First Issue	

TABLE OF CONTENTS

TABLE OF CONTENTS.....	3
DEFINITIONS	4
DOCUMENT STRUCTURE	5
1. ITALIAN LEGISLATIVE DECREE NO. 231 OF 8 JUNE 2001.....	6
1.1. Overcoming the principle of 'societas delinquere non potest' (corporations cannot be held liable) and the administrative liability of organizations	6
1.2. The types of offence identified by the Decree and subsequent amendments	7
1.3. Perpetrators of the predicate offence	8
1.4. The interest or advantage for the organization	8
1.5. Sanctions provided for by Italian Legislative Decree 231/2001.....	9
1.6. The adoption and implementation of an Organisation, Management and Control Model as an exemption from administrative liability for offences	10
1.7. Changes in the Organisation	12
2. BROMA S.R.L.....	13
2.1. Governance Model of Broma S.r.l.....	13
2.2. Authorisation system of Broma S.r.l.	14
2.2.1. General principles on which the system of delegation of authority and power of attorney is based.....	14
2.2.2. Structure of the delegation of authority and power of attorney system in Broma S.r.l.....	14
3. BROMA S.R.L.'s ORGANISATION, MANAGEMENT AND CONTROL MODEL.....	15
3.1. Aims and objectives sought through adoption of the Model	15
3.2. Recipients.....	16
3.3. Inspiring principles and constituent elements of the Model.....	17
3.4. Methodology followed in drafting the Model	17
3.5. Inspection of Broma S.r.l.'s documentation.....	17
3.6. Interviews and findings from the analysis	18
3.7. Relevant Broma S.r.l. offences.....	18
3.8. Control Principles in the drafting of protocols.....	19
4. BROMA S.R.L.'s CODE OF ETHICS	20
4.1. Development and approval of the Code of Ethics	20
4.2. Purpose and structure of the Code of Ethics. Recipients of the Code of Ethics.	20
4.3. Implementation and monitoring of the Code of Ethics	21
5. BROMA S.R.L.'s DISCIPLINARY SYSTEM	21
5.1. Development and adoption of the Disciplinary System	21
5.2. Structure of the Disciplinary System.....	22
6. BROMA S.R.L.'s SUPERVISORY BOARD.	22
6.1. Composition of the Board and its requirements	22
6.2. Duties and powers of the Supervisory Board	23
6.3. Regulation of the Supervisory Board	24
6.4. Reporting obligations to the Supervisory Board.....	25
6.4.1. Information flows to the Supervisory Board	25
6.4.2. Reporting and whistleblowing.....	26
6.5. Reporting by the Supervisory Board to management	27
7. MODEL AMENDMENTS AND UPDATING.....	27
8. COMMUNICATION AND TRAINING ON THE MODEL.....	28
8.1. Information on the Model and related Protocols.....	28
8.2. Training on the Model and related Protocols.....	28
8.3. Notification of updates to the Model and/or the Code of Ethics	29