

# ORGANIZATIONAL MODEL AND CODE OF CONDUCT

This document was drawn up pursuant to Italian Legislative Decree 231/2001

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## 1 INTRODUCTION

The Italian Legislative Decree no. 231 of 8 June 2001 "introduced in the Italian legal system a new discipline for the administrative liability of legal persons, companies and associations including those without legal status.

The Decree adapted Italian legislation on the liability of legal persons to a number of international conventions, such as the *OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* (1997). It establishes legally binding standards to criminalise bribery of foreign public officials in international business transactions and provides for a host of related measures that make this effective.

The innovation introduced by the legislator with Legislative Decree 231/2001 concerns the provision of an autonomous responsibility of the entity in addition to that of the natural person, author material of the criminally relevant offense.

Before this new principle was introduced, the sanctions were inadequate (Article 197 of the Criminal Code). The principle in the Italian Constitution recognised the criminal liability of legal persons (Article 27 of the Constitution).

The new code defined as "Administrative" the responsibility of the entity, which therefore will not be liable for the crime committed by the natural person - who will respond personally. The so-called 'organization responsibility' of the legal person lie in an autonomous administrative offense that arises whenever the entity, with its ineffective organization and control, has made possible the accomplishment of the offense.

Pursuant to art. 1 Legislative Decree 231/01, the discipline apply for the administrative liability of the liability of of legal persons, companies and associations including those without legal status. It does not apply to the State, to local public bodies, other non-economic public bodies as well as bodies that perform important constitutional functions.

Furthermore, the Legislative Decree 231/01 was partially modified by the subsequent Legislative Decree 61/02, containing the regulation of criminal and administrative offenses concerning commercial companies. A new legislation applies exclusively to commercial companies, with reference to the corporate crimes envisaged by the civil code. Finally, the doctrine tends to exclude that the new discipline is applicable to consortia, to foundations and condominiums, by virtue of the mandatory principle provided for by art. 2 of Legislative Decree 231/01.

The administrative liability of the entity is provided for by art. 5 of Legislative Decree 231/01. The entity is liable in relation to crimes committed in its interest or to its advantage by two different categories of people:

- a) by persons holding representative, administrative or management functions of the entity or one of its organizational units with financial and functional autonomy as well as by persons who exercise, even de facto, the management and control of the same (subjects in top positions);
- b) by persons subject to the management or supervision of one of the subjects indicated above.

The liability of the entity is instead excluded when the persons indicated in points a) and b) have acted in the exclusive interest of himself or of third parties.

If the offense is committed by a person in a senior position (point a), art. 6 of the Decree provides that the entity is exempt from liability if it proves:

- to have adopted and effectively implemented Organization, Management and Control models suitable for preventing the commission of criminal offenses;
- that it has established a body with autonomous powers of initiative and control; there is no a lack of or insufficient supervision by the latter;
- that the perpetrators of the crime have fraudulently evaded the organization models e management.

All the above conditions should be in place to exempt the entity from liability.

A good organization model will have the following components:

- 1) Ethical code of conduct with reference to the crimes considered;
- 2) Adequate internal organizational system, especially relating to the attribution of responsibility;
- 3) Preparation of manual and IT control procedures;
- 4) Adoption of an effective management control system;
- 5) Adequate communication and training to personnel with particular reference to ethical code.

The sanctions provided for in Leg. Decree 231/01 for administrative offences arising from crimes are the following:

- **Administrative monetary fines;** Pecuniary sanction from a minimum of € 258.22 to a maximum of € 1,549.37;
- **Interdictory sanctions** such as interdiction from exercising the activity, suspension or revocation of authorizations and licenses, the prohibition of contracting with the Public Administration, exclusion from concessions, loans or grants and the ban on advertising goods or services;
- **Seizure:** confiscation of the profit or the price of the crime;
- **Publication of the sentence.**

Annex 1 lists all the types of crime from which it is made to derive the administrative liability of entities pursuant to Legislative Decree 231/01.

## 2 HELPCODE ITALIA ONLUS

HELPCODE Italia Onlus (HELPCODE) has been established in Genoa (Italy) in November 1988 as a non-profit, nonreligious, non-party and nondenominational association for international solidarity; cannot be associated with entities with the purpose of profit, is on a voluntary basis and all income is intended for institutional purposes.

The Association intervenes economically and with the skills of its personnel to bring benefits to disadvantaged people in the fields of training, social assistance, health and child protection, the environment and humanitarian aid for foreign countries.

Helocode promotes the improvement of the child's living conditions within the community, through concrete initiatives to support education, well-being and development. It carries out training and awareness programs on the problems relating to the countries in which operates in relation to institutional activities.

The bodies of the Association are:

- the Shareholders' Meeting
- the Board of Directors
- the President
- the Board of Auditors.

## 3 ETHICAL CODE

### 3.1 GENERAL PRINCIPLES

This Ethical Code is the set of values, principles and lines of conduct that are part of all the activities of HELPCODE Italia Onlus.

This Ethical Code is adopted by resolution of Helocode Board of Directors with immediate effect. It aimed at all members of the corporate bodies, shareholders and collaborators of the Association (hereinafter Recipients), who must comply with the Code, making it effective principles.

This Code of Ethical Conduct applies to the following "recipients":

- Managers, employees, collaborators and all those who work temporarily with the Organisation, in accordance with their professional autonomy, and within the project implemented wherever they work, both in Italy and abroad.

HELPCODE Italia Onlus will appoint a Supervisory Body with specific duties in order to make effective the controls on the financial flows and the operations carried out by the Association.

This code is also made known to all those who in any capacity operate and / or have relations with HELPCODE Italia Onlus.

### 3.2 ETHICAL PRINCIPLES

HELPCODE Italia Onlus demands the rigorous application of the principles from the Recipients of the Code ethical principles. The principles are grouped as *codified principles* (so-called principle of

legality) and that of the principles of *common experience* (so-called ethical and behavioral principles).

### 3.2.1 PRINCIPLE OF LEGALITY

The behavior of the Recipients of the Code must first of all comply with the laws in force in the State in which the Recipients themselves operate, including supranational and international ones that do so State transposes.

HELPCODE Italia Onlus operates in full compliance with these rules; therefore, the directors as well as those who interact with it for various reasons, are required, within the respective skills, to know and observe the codified disciplines (laws, equivalent acts, regulations) by international, state, regional and local institutions and in particular the rules of company law with specific attention to the discipline of accounting records and financial statements, the rules on protection of personal data, health and safety.

### 3.2.2 ETHICAL-BEHAVIORAL PRINCIPLES

Those who work for HELPCODE Italy must be carried out all the activities with professional commitment, moral rigor and management correctness, also in order to protect the image of the Association.

All Recipients, as well as those who work with HELPCODE Italia Onlus are required to carry out their duties in alignment with the following ethical-behavioral principles:

- A. EQUITY or behaviour inspired by the common sense of substantial justice;
- B. EQUALITY or uniformity of treatment and social relationship towards each interlocutor, regardless of differences in age, sex, race, physical handicap, religion, corporate seniority, economic power, social influence;
- C. PROTECTION AND ENHANCEMENT OF THE PERSON or respect for each individual, enhancement of respective skills, establishment of trust mechanisms e empowerment of individuals, capable of making the Recipients united and the mission common associative;
- D. DILIGENCE or carrying out one's duties with assiduous and scrupulous care attention and accuracy;
- E. HONESTY or inability to carry out illegal, illicit or even just evil acts, both observance of juridical principles, of the Code and of moral principles, as for rooted sense justice: the Recipients must be aware of the ethical significance of theirs actions, must not pursue personal or corporate profit to the detriment of the laws in force e of the rules set out here, or even just carry out actions that, according to the common sense of conscience, they contrast with honesty;
- F. TRANSPARENCY or execution of one's duties through a full regime intelligibility of the work by anyone; every action carried out by the Recipients and by how many having relations with HELPCODE Italia must be fully and easily reconstructed identifiable in all its passages, so that all relationships are understandable and respective justifiable acts;
- G. IMPARTIALITY or a way of operating and judging objective and fair, without favouritism for none of the parties involved, whether public or private, linked with the Recipient by relationships of friendship or enmity, kinship or affinity;
- H. CONFIDENTIALITY or scrupulous refraining from disclosing any data of the Association (be it of a technical, logistical, strategic, economic) and personal nature, in compliance with all current regulations on privacy; the collection and processing of data are strictly reserved for the corporate

bodies responsible for this and must be carried out strictly according to the discipline of the Association;

I. OPPORTUNITY or critical evaluation of each action and omission according to criteria which, if they do not fall within another specific ethical-behavioral principle, they respect the sense common of adequacy and relevance;

J. HEALTH PROTECTION or compliance with all current regulations on the subject of accident prevention and prevention of occupational diseases, as well as scrupulous attention hygiene and personal and workplace conditions;

K. ENVIRONMENTAL PROTECTION or compliance with all applicable environmental regulations and pollution, as well as scrupulous attention to any conduct that, even minimal, offends the common sense of environmental education; implementation of separate collection programs for waste and recycling of reusable materials; reduction of all forms of pollution, be it environmental, acoustic, radio electric or of any kind.

HELPCODE Italy is committed to enhancing the person and maintaining their physical and moral integrity, promoting the dissemination of ethical-behavioral principles, encouraging their observance and punishing non-compliance.

The Recipients must conform and apply the principles set out above by resorting, in carrying out every job and in any circumstance, to the common sense of morality and conscientiousness.

### **3.3 APPLICATION OF THE PRINCIPLES AND RULES OF CONDUCT**

In order to allow a rigorous application of the principles set out, this Code identifies the two areas of application in relationships to the Recipients: the endo-social relationships and extra-social relationships.

#### ***3.3.1 RELATIONS INSIDE THE ORGANIZATION***

The principle regards those relationships between the top level functions (administrative bodies, corporate bodies, directors); employees or personnel who hold subordinate level functions in HELPCODE Italia Onlus with respect to the former, between top management and employees, shareholders and collaborators and, finally, between all of them and the Supervisory Body.

In general, HELPCODE Italia Onlus expects respect from all those who work within it, also in the context of selection, of the personality and dignity of each individual, avoiding the creation of situations in which people can find themselves in situations of discomfort; there discrimination against abuses of all kinds; adequate training for the position that each one holds; the definition of roles, responsibilities, proxies and availability of information such as to allow each to take the decisions that fall within his or her interest in the interest of the association and in respect of the rules which it conforms to; a prudent, balanced and objective exercise of one's own powers in the exercise of their respective functions; correct and confidential use of personal data how much of the associative ones.

Given the relationship of trust between HELPCODE Italia Onlus and those who work for it, all Recipients must avoid any situation and refrain from any activity that could oppose a personal interest to those of the Association or that may interfere and hinder the ability to assume, impartially and objectively, decisions in the interest of HELPCODE Italia Onlus.

### 3.3.1.1 RELATIONS BETWEEN TOP MANAGERS.

The top managers who work in HELPCODE Italia Onlus are required to fully cooperate and mutual information, in order to promote coordination and the full pursuit of goals social; they are required to respect both the principles of moral legitimacy and ethical-behavioral, with reference to the functions they cover (management, supervision, check); in particular, they must comply with the confidentiality obligations and the non-compliance agreements competition, carrying out their duties with full loyalty to HELPCODE Italia Onlus; have the duty to operate with complete transparency in order to allow the reconstruction of all transactions they carry out, with special reference to those inherent in the movement of money HELPCODE Italia Onlus; as the first representatives of HELPCODE Italia Onlus are required to convey an image of the Association that fully adheres to the principles of the present Code.

### 3.3.1.2 RELATIONS BETWEEN EMPLOYEES AND / OR COLLABORATORS.

HELPCODE Italia Onlus employees and collaborators are the living force in contact with external reality. They are required to fully and constantly respect the principles of moral legitimacy and ethical-behavioral principles; observing and applying ethical-behavioral principles of diligence, honesty and equality; promoting collaboration and mutual solidarity; favoring the creation of an environment suitable for the protection of the person both from a professional and a relational point of view.

### 3.3.1.3 RELATIONS BETWEEN TOP MANAGERS AND EMPLOYEES AND COLLABORATORS

Top management are required to exercise their powers in a balanced, fair and non-discriminatory manner towards employees and collaborators, in respect of the person and his dignity, without in no way to abuse their position; they must always give dispositions and only compliant to the law and the principles of the Code and must refrain from any oppressive conduct and / or intimidation aimed at making employees violate the aforementioned principles.

Employees are required to comply with the directives given to them by the top management and their diligent execution, provided that the orders themselves do not result clearly in contrast with the laws in force and / or with the principles of this Code; they must, furthermore, report any factual situations - in which they might encounter - in conflict with the laws in force and / or with the principles of this Code.

### 3.3.1.4 RELATIONS BETWEEN TOP MANAGERS, EMPLOYEES, COLLABORATORS AND SUPERVISORY BODY

Both top management and employees and collaborators are obliged to acknowledge and pay attention to all directives and communications of the Supervisory Body, strictly following the instructions provided; they are also strictly required to report to the Supervisory Body any situation, conduct, event, circumstance that conflict with the laws in force and / or with this Code; have the right, for any doubt or ethical behavioral advice, to contact the Supervisory Body to obtain in anonymous and confidential form suggestions on the behaviors to adopt to comply with the Code.

### 3.3.2 RELATIONS OUTSIDE THE ORGANIZATION



In general, the Recipients are required, in relations with third parties, to behave ethically e respectful of the laws, based on maximum transparency, clarity, correctness, efficiency, fairness as defined by the standards of the Code (see § 3.2).

### 3.3.2.1 RELATIONS WITH DONORS AND CONTRIBUTORS

For the development of its activities in Italy and abroad, the Association makes use of funding private and public.

Communication with individual donors and the general public must be based on maximum transparency, so that they are enabled to operate their liberality in fully aware and, as far as possible, finalized.

Where the donor does not specifically direct his donation this should be understood as support institutional of the Association.

In relations with public donors both in Italy and abroad, it is forbidden to give, offer or promise money or other benefits, or favors that can reasonably be interpreted as exceeding normal courtesy practices, or exerting unlawful pressure on the public officers, persons in charge of public service, managers, officers or employees of the Public Administration Administration both Italian and foreign or of EU or international public bodies or to them relatives or cohabitants.

In relations with the aforementioned subjects, it is also not permitted to submit non-declarations truthful in order to obtain public grants, contributions or loans.

It is forbidden to allocate sums received by way of grants, contributions or loans from aforementioned subjects, for purposes other than those for which they were assigned.

### 3.3.2.2 SPONSORSHIP AND FUNDRAISING RULES

The Association will always monitor the companies with which it plans co-branding and co-marketing activities. By offering its reputation and social positioning, the Association will require ethical criteria to guarantee both partners a mutual benefit.

For this he will distinguish three specific categories of companies and will deepen their knowledge with the available means, web research and consultancy, in order to exclude partner's incompatible with one's own ethics and mission

**GREEN CATEGORY:** This category includes those companies that in all their activities respect the rights of the child and promote sustainable development while respecting the environment, in rigorous respect for the culture and tradition of the countries, through the maximum use of physical, human and local management skills.

**ORANGE CATEGORY:** This category includes those companies that belong to sectors economic where it is not possible to automatically exclude any doubt of ethics and therefore they require different levels of analysis: credit institutions, pharmaceutical industries, companies oil companies, baby food companies.

To determine if the company can establish a partnership relationship with the Association is it is necessary to check the following criteria: Rights and conditions of workers, respect for human rights, marketing strategies in conflict with the mission of HELPCODE (children's rights), respect of the environment (illegal transfer of toxic waste and polluting production practices for the environment and dangerous to health), transparency (the lack of availability of the company a provide information

about himself, and to provide it truthfully; misleading or incorrect advertising, advertising disrespectful of people, races, sex and religion), irresponsible sales (drugs with effects dangerous collateral, products that are not well cared for in terms of safety, promotion of powdered milk in the developing countries, etc.)

**RED CATEGORY:** This category includes companies operating in sectors obviously incompatible with the ethics of the Association: exploitation of child workers, commercial sex (pornography, sex tourism), armaments, drugs / tobacco / spirits, nuclear industry.

### 3.3.2.3 RELATIONS WITH SUPPLIERS

The selection of suppliers and the choice of purchases of goods, merchandise and services must take place according to the principles of this Code and internal procedures, in compliance with the structure hierarchy of the Association and using the written form. The selection of suppliers must take place exclusively on the basis of objective parameters such as quality, convenience, price, quality capacity, efficiency.

In relations with suppliers, donations, gifts, benefits (both direct and indirect), gifts, acts of courtesy and hospitality aimed at obtaining preferential treatment; the so-called free gifts - by means of the binomial those gifts that praxis requires to be exchanged on the occasion of particular holidays such as, for example, Christmas -, where practiced by custom, they will have to marry the double requirement of tenuousness (i.e. modest symbolic value) and equality (i.e. cost parity in the choice of the gift for all suppliers).

In any case, any gift made on personal initiative or drawing from own funds is prohibited social but not previously used for this purpose: only HELPCODE Italia Onlus has the power to decide on social policy regarding gifts and allocate the related finances; a burden ensues essential documentation of the expenses incurred and transparent reporting of the same.

In any case, those who work in HELPCODE Italia Onlus cannot receive donations, gifts, benefits (both direct and indirect), gifts, acts of courtesy and hospitality from suppliers; in case of promise of donations or unenforceable delivery, the operator of HELPCODE Italia Onlus is required to make immediate reporting to the Supervisory Body which will, after the appropriate checks, to inform the author of the gift on the social policy on the subject, returning the gift.

### 3.3.2.4 RELATIONS WITH AUTHORITIES AND PUBLIC ADMINISTRATIONS.

The relationships that HELPCODE Italia Onlus maintains with public officials or with persons in charge of a public service - operating on behalf of the central and peripheral Public Administration, or of Legislative bodies, Community institutions, international public organizations and any foreign state - with the Judiciary, with the Public Supervisory Authorities and with other independent Authorities, as well as with private concessionaires of a public service, must be undertaken and managed in absolute and strict compliance with the laws and regulations in force, the principles set out in Code of Ethics and internal procedures and protocols.

With particular reference to operations relating to tenders, contracts, authorizations, licenses, concessions, requests and / or management and use of loans, however denominated di public origin (regional, national and / or community), management of orders, relations with supervisory authorities

or other independent authorities, social security institutions, bodies responsible for the collection of taxes, bankruptcy, civil, criminal or administrative proceedings bodies and the like, any contact with third parties must be carried out by the corporate bodies and by the subjects expressly delegated to do so, in line with social strategies and in writing; any correspondence with the public entities referred to above must be registered and inventoried, as well as telephone contacts. The subjects delegated to completion of the operations listed above must report to the delegating party in accordance with legal provisions or internal organizational procedures.

Donations, gifts, benefits (both direct and indirect), gifts, acts of courtesy and hospitality are prohibited aimed at influencing the choices of the Public Administration or even just to sensitize the members; the gifts of use must marry the double requirement of tenuousness (i.e. modest symbolic value) and equality (ie cost parity in the choice of the gift for all public and private customers).

In any case, any gift made on personal initiative or drawing from own funds is prohibited social but not previously used for this purpose: only HELPCODE Italia Onlus has the power to decide on the corporate policy regarding gifts and allocate the related finances; a burden ensues essential documentation of the expenses incurred and transparent reporting of the same.

HELPCODE Italia Onlus refrains from making any contribution, direct or indirect, under any form, to political parties, movements, committees and political and trade union organizations, their representatives e candidates, except for what is admitted and provided for by the laws and regulations in force.

### 3.3.2.5 RELATIONS WITH THE MEDIA AND INFORMATION MANAGEMENT.

Relations with the press, the media and information and, more generally, the external interlocutors, must only be held by subjects expressly delegated to do so, in compliance with the procedures and provisions adopted by HELPCODE Italia Onlus.

Any request for news from the mass media received by HELPCODE Italia staff Onlus must be communicated to the subject / company function expressly used for this, which they will take care, where necessary, to disclose non-confidential information.

Communication to the outside, however, must follow the guiding principles of truth, correctness, transparency and prudence, in order not to lead to partial, distorted, ambiguous or misleading.

Any form of investment, direct or through an intermediary, that is found there is strictly prohibited its source in news relating to the confidential Association.

All those who work in any capacity on behalf of HELPCODE Italia Onlus are required to maintain the utmost confidentiality and not to disclose or unduly request information on documents, know-how, research projects, social operations and, in general, on all information learned by reason of his job function.

Confidential or secret information constitutes those subject to specific regulations or regulations (because they relate, for example, to national security, to military sectors, such as inventions, scientific discoveries, protected technologies, new industrial applications), as well as those contractually classified.

All information learned in the performance of the work activity is also reserved dissemination and use may cause danger or damage to the Association and / or a undue gain to the employee or to third parties.

### 3.4 CONTROL AND SANCTIONS: THE SUPERVISORY BODY

The task of supervising the observance and functioning of the Organization and Management Model adopted by HELPCODE Italia Onlus pursuant to Legislative Decree 231/01 and subsequent amendments is entrusted to the Supervisory Body, endowed with autonomous powers of initiative, control and establishment of disciplinary action.

#### 3.4.1 CHARACTERISTICS AND ACTIVITIES

The Supervisory Body is subject to the laws and the same principles of this Code; it works with impartiality, authority, autonomy, continuity, professionalism.

The Supervisory Body may be constituted in a single or collective form depending on the Association's needs. Opportunity reasons advise against the participation to the Supervisory Body to natural person which by statute or assigned by the Board of Directors, pursue the ordinary administration of the company and / or its legal representation. Members of the Board of Directors without proxies and / or powers of attorney, people unrelated to the Board of Directors with managerial functions and / or external consultants with specific and adequate preparation will be able to join of the Supervisory Body.

The Body has as its institutional activities:

- the dissemination of this Code to all Recipients and third parties who work with HELPCODE Italia Onlus through the preparation of (in) training courses and update;
- the management, study and verification of the principles and rules expressed by the Code, as well as its updating and adaptation;
- the interpretation of the Code, becoming a point of reference to settle any conflict or doubt on the application of the principles expressed therein;
- the protection, assistance and protection of employees or partners or collaborators who report conduct that does not comply with the Code, protecting them from pressure, interference, intimidation and retaliation;
- reporting to the competent organizational functions, according to the procedures below indicate any transgressions to the law and / or to the provisions of this Code;
- the imposition (or the control on the regularity and punctuality of the same) of the sanctions disciplinary provisions for transgressors of the Code of Ethics or the model of organization;
- coordination of supervisory activities within the group;
- the preparation of an annual report for the Board of Directors.

To achieve the intended purposes, the Supervisory Body is free to access all sources of information from HELPCODE Italia Onlus in compliance with current legislation and has the right to view documents and consult data; carries out periodic checks on operation e on compliance with the organization model adopted; check the destination and the actual allocation of financial movements in and out of HELPCODE Italia Onlus, done exception for current expenses of ordinary administration (e.g. payment of salaries, suppliers, social security contributions, payments to the tax authorities); has an adequate availability of human resources and materials that allow it to operate quickly and efficiently.

The Supervisory Body operates with wide discretion and with the full support of HELPCODE's top management Italia Onlus, with which it collaborates in absolute independence. The composition and election of the Supervisory Body are referred to the provisions of Board of Directors.

### 3.4.2 REPORTING TO THE SUPERVISORY BODY

In order to ensure the effectiveness of the Organization Model through specific protocols, HELPCODE Italia Onlus, respecting privacy and personal rights, prepares channels autonomous and confidential information through which all those who become aware of any unlawful conduct carried out within the company - or in any case in the carrying out the business of the company or within the same - report, directly and in confidential manner, to the Supervisory Body. This Body is responsible for the timely verification e strictness of the news transmitted, in order to promote it to the competent corporate function the imposition of any disciplinary sanctions or the activation of resolution mechanisms contractual.

### 3.4.3 PENALTY SYSTEM

Once the Supervisory Body has learned of the commission of an offense (or through reporting of employees or office), must examine the non-manifest groundlessness by carrying out the appropriate investigations, in compliance with current legislation on labour law e trade union, privacy and personal rights.

Having ascertained that the news is not manifestly groundless, the Body has the duty to impose the disciplinary sanctions provided for in the specific folder of the organization and control model or to report the violation in writing to the competent corporate functions, which will provide to sanction the behavior censured in accordance with current legislation, regulations and CCNL.

In any case, the violation of the principles established in the Ethical Code and in the procedures provided for by internal protocols compromises the fiduciary relationship between HELPCODE Italia Onlus and its own directors, shareholders, employees, consultants, collaborators, customers, suppliers.

Such violations will therefore always and in any case be prosecuted in accordance with the law.

## **4 MANAGEMENT OF THE CODE OF ETHICS**

A copy of this is delivered to the corporate bodies and to all shareholders and collaborators of the HELPCODE Italia Onlus Association and is available for consultation in the offices of the Association.

### 4.1 ENTRY INTO FORCE

This Code enters into force from the date of its approval by the Board of Directors.

### 4.2 REVISIONS

Any update and revision to this Code of Ethics must be approved by HELPCODE Italia Onlus Board of Directors.

## **5 ANNEX**

- LIST OF CRIMES AND OFFENSES THAT DETERMINE ADMINISTRATIVE LIABILITY
- ANTI-FRAUD POLICY HELPCODE ITALIA ONLUS

## Annex 1 - Lists of Crimes and offences that determine administrative liability

Although originally envisaged for Crimes against the Public Administration or against the assets of the Public Administration, the Entity's liability has been extended – by effect of the regulatory measures subsequent to Leg. Decree 231/01 – to many other administrative crimes and offences.

Specifically, Entities' administrative liability may arise from the crimes/offences listed in Leg. Decree 231/01 and more precisely:

- ✓ Crimes against the Public Administration (articles 24 and 25 of Leg. Decree 231/01);
- ✓ Computer crimes, introduced by article 7 of Italian Law no. 48 of 18 March 2008, which introduced article 24-bis in Leg. Decree 231/01;
- ✓ Organised crime offences, introduced by article 2, paragraph 29, of Italian Law no. 94 of 15 July 2009, which introduced article 24-ter in Leg. Decree 231/01;
- ✓ Crimes regarding forgery of money, public credit cards and stamp duties introduced by article 6 of Italian Law no. 406 of 23 November 2001, which introduced article 25-bis in Leg. Decree 231/01, as amended by article 15, paragraph 7, letter a) of Italian Law no. 99 of 23 July 2009;
- ✓ Crimes against the industry and trade, introduced by article 15, paragraph 7, letter b) of Italian Law no. 99 of 23 July 2009, which introduced article 25-bis.1 in Leg. Decree 231/01;
- ✓ Corporate Crimes, introduced by Italian Legislative Decree no. 61 of 11 April 2002, which introduced article 25-ter in Leg. Decree 231/01;
- ✓ Crimes committed for the purpose of terrorism or subversion of the democratic order, introduced by Italian Law no. 7 of 14 January 2003, which introduced article 25-quater in Leg. Decree 231/01;
- ✓ Crimes involving the mutilation of female genital organs, introduced by Italian Law no. 7 of 9 January 2006, which introduced article 25-quarter.1 in Leg. Decree 231/01;
- ✓ Crimes against the Individual, introduced by Italian Law no. 228 of 11 August 2003, which introduced article 25-quinquies in Leg. Decree 231/01;
- ✓ Market abuse crimes, introduced by Italian Law no. 62 of 18 April 2005, which introduced article 25-sexies in Leg. Decree 231/01;
- ✓ Crimes involving Health and Safety at Work, introduced by Italian Law no. 123 of 3 August 2007, which introduced article 25-septies in Leg. Decree 231/01;
- ✓ Crimes of Receiving Stolen Goods, Money Laundering and Utilisation of Money, Goods or Benefits of Unlawful Origin, as well as Self-laundering, introduced by Italian Legislative Decree no. 231 of 21 November 2007, which introduced article 25-octies in Leg. Decree 231/01;
- ✓ Copyright crimes, introduced by article 15, paragraph 7, letter c) of Italian Law no. 99 of 23 July 2009, which introduced article 25-novies in Leg. Decree 231/01;
- ✓ Crime of inducement not to make statements or to make false statements to the judicial authorities, introduced by article 4 of Italian Law no. 116 of 3 August 2009, which introduced article 25-decies in Leg. Decree 231/01;
- ✓ Environmental Crimes, introduced by article 2 of Italian Legislative Decree no. 121 of 7 July 2011, which introduced article 25-undecies in Leg. Decree 231/01;
- ✓ Crime of employing illegally staying third country nationals, introduced by Italian Legislative Decree no. 109 of 16 July 2012, regarding "Implementation of directive 2009/52/EC providing for minimum standards of sanctions and measures against employers of illegally staying third

- country nationals”, which introduced article 25-duodecies in Leg. Decree 231/01;
- ✓ Transnational crimes, introduced by Italian Law no. 146 of 16 March 2006 “Law ratifying and implementing the United Nations Convention and Protocols against transnational organised crime”.