Organizational Model for "Adriatic LNG"

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

GENERAL PART

Date	Description	Approved by
July 2025	Adaptation for new predicate offences	BoD

This "Organization, Management and Control Model" (hereinafter only "Model") contains the guidelines effectively adopted by Adriatic LNG (hereinafter "ALNG") in accordance with Legislative Decree No. 231 of June 8, 2001, as amended and supplemented.

The Model can be accessed on ALNG's website listed below under "The Company - Governance - Organization, Management and Control Model": *www.adriaticlng.it.*

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Glossary

Sensitive activities: company activities that involve, or may potentially involve, a risk of committing the offenses set forth in the Decree;

Instrumental activities: company activities or processes that may potentially facilitate or support the commission of the offenses set forth in the Decree;

Consultants: individuals who by reason of professional expertise perform their intellectual work for or on behalf of the Company;

Recipients: the individuals subject to compliance with the Model, including directors, employees, seconded workers, temporary agency workers or similar, general and special attorneys-in-fact, and consultants;

Employees: persons engaged by the Company under an employment or para-subordinate contract;

Legislative Decree 231/2001 or Decree: Legislative Decree No. 231 of 8 June 2001, as subsequently amended and supplemented;

Public Entity: an entity is considered a public body, even if it has a private legal structure, when—according to EU legislation transposed into Italian law—the following three criteria are met:

- it has legal personality;
- it was established to meet needs of general interest, not having an industrial or commercial character (e.g., the collection and disposal of municipal solid waste, the supply of electricity, gas, district heating services, etc.);
- alternatively, its activities are predominantly financed by the State, regional or local authorities, or other public bodies; or it is subject to management supervision by such entities; or more than half of the members of its administrative, management, or supervisory body are appointed by the State, regional or local authorities, or other public bodies;

Person charged with a public service: an individual who, in any capacity, performs a public service—meaning an activity governed by the same rules as a public function, but lacking the typical authoritative powers of the latter (Art. 358 of the Italian Criminal Code);

Confindustria guidelines: guidance document issued by Confindustria (approved on 7 March 2002 and updated in June 2021) for the development of organizational, management, and control models pursuant to the Decree;

Model or MOG231: the Organizational, Management, and Control Model pursuant to Legislative Decree 231/2001;

Corporate bodies: refers to the Company's governing bodies, including the administrative body, the Board of Statutory Auditors, and the Shareholders' Meeting;

Supervisory Body or SB: the body provided for under Article 6 of the Decree, responsible for overseeing the functioning of and compliance with the Model;

PA o Public Administration: includes all State administrations, including institutions and schools of all levels and types, educational institutions, State agencies and administrations with autonomous

regulations, regions, provinces, municipalities, mountain communities and their consortia and associations, universities, autonomous public housing institutes, chambers of commerce, industry, crafts and agriculture and their associations, as well as all national, regional, and local non-economic public bodies, and the administrations, agencies, and entities of the national health service. The following list is intended to be illustrative and not exhaustive:

- State Administrations: Government, Parliament, Ministries, ordinary and accounting judiciary, consulates and embassies, prefectures, police headquarters, etc.;
- Territorial Public Bodies: regions, provinces, municipalities;
- Local Health Authorities (*ASL*);
- Regional Environmental Protection Agencies (*ARPA*);
- Provincial Labor Directorates (*DPL*);
- National Labor Inspectorate;
- Social Security Institutions: *INPS* (National Social Security Institute), *INAIL* (National Institute for Insurance against Accidents at Work);
- Customs and Monopolies Agency (*ADM*);
- Revenue Agency (*Agenzia delle Entrate*);
- Italian Society of Authors and Publishers (*SIAE*);
- Law Enforcement Agencies: State Police, Carabinieri, *NAS* (Anti-Adulteration and Health Unit), Fire Brigade, *Guardia di Finanza*, etc.;
- Independent Supervisory Authorities: Data Protection Authority (*Garante Privacy*), Competition and Market Authority (*Antitrust*), National Anti-Corruption Authority (*ANAC*), etc.;
- Companies owned by public entities and territorial public bodies.

Partners: the Company's contractual counterparties, whether natural or legal persons, with whom it enters into any form of contractually regulated collaboration;

Public official: an individual who "performs a public legislative, judicial, or administrative function" (Article 357 of the Italian Criminal Code);

Company**:** Adriatic LNG;

Top or senior management: individuals who hold functions of representation, administration, or management of the Company or of one of its units with financial and functional autonomy, as well as individuals who, even de facto, exercise management or control over the Company;

Subordinates: individuals under the direction or supervision of any of the persons referred to in the previous point;

Company's Executive Body: the Board of Directors, the Chairperson of the Board of Directors, and the Chief Executive Officers of the Company.

APPENDICES

Appendix 1 - Risk Self-Assessment Matrix

Appendix 2 – Code of Ethics, *approved by the Board of Directors*

1. ADOPTION OF THE MODEL BY ALNG

The Model and the Code of Ethics

ALNG adopted the Organization, Management and Control Model (hereinafter referred to as the "Model") in March 2007. Subsequently, the Model underwent numerous updates, including in light of regulatory and jurisprudential developments. Following the corporate reorganization completed in 2024, the Company began a process of revising the Model, which led to the adoption of a new version of the Model on June 13, 2025.

The adoption of the Model follows the issuance within ALNG of the Code of Ethics, which is an integral part of it.

The rules of conduct contained in the Model complement those of the Code of Ethics and the fundamental principles of internal control defined in the "Basic Control Standards (BCS*) - System of Management Control*." The latter, in fact, represent important control principals within the Model, although they have, for the purposes they are intended to pursue, a different scope.

In fact, while the Code of Ethics and the BCS represent instruments susceptible of general application and have been adopted autonomously by ALNG in order to express the principles of "corporate ethics" and internal control that the Company itself recognizes as its own and on which it calls for compliance by all corporate representatives, the Model is inspired by a broader requirement, in that it represents the synthesis between the Company's purpose of equipping itself with organizational and management modules, such as to ensure conditions of fairness and transparency in the conduct of business and corporate activities, and compliance with the requirements of Legislative Decree June 8, 2001, no. 231 (hereinafter also only "Decree 231" or "Decree"), aimed at raising awareness among companies of the adoption of corporate policies that are preventive of conduct potentially capable of producing negative legal consequences to the detriment of ALNG.

Notwithstanding, however, the Code of Ethics and the Basic Control Standards are important control principals within the framework of the Organization, Management and Control Model required by Legislative Decree 231/2001, since, as mentioned earlier, the former defines the principles and values to which the organization adheres, establishing standards of behavior for all members, from managers to employees, while the BCS summarize the highest principles of corporate internal control, with which corporate procedures must adhere.

1.1. The Corporate Governance Model

In light of the peculiarities of its organizational structure and the activities carried out, Terminal GNL Adriatic S.r.l. has adopted the so-called "traditional system" by basing its corporate governance system on a number of key principles, such as the central role attributed to the Board of Directors, the proper management of conflict of interest situations, transparency in the communication of business management choices, and the efficiency of its System of Internal Controls.

As per the Articles of Association, the Company translates these principles into the activities carried out by the following main corporate bodies:

- Shareholders' Meeting;
- Board of Directors;
- Board of Statutory Auditors.

The Shareholders' Meeting (hereinafter, also "Meeting"), duly convened, is the body in which the corporate will is formed and expressed on matters within its competence.

The Board of Directors (hereinafter, also "administrative body") has all the broadest management powers for the pursuit of the corporate purpose. It elects from among its members the Chairperson and may, in addition, appoint a CEO, establishing their powers. Pursuant to the Articles of Association, the Shareholders' Meeting determines the number of members of the administrative body, which cannot be less than three and more than ten.

The Board of Statutory Auditors, appointed by the Shareholders' Meeting, monitors compliance with the law and the Articles of Association and has a supervisory role in management and consists of a Sole Statutory Auditor.

The statutory audit function is entrusted to an auditing firm registered in the appropriate register, whose appointment is made by the Shareholders' Meeting.

In accordance with the provisions of Article 39 of Legislative Decree No. 231/2001[1], as interpreted by the Supreme Court of Cassation[2], in the event that criminal proceedings are initiated against the Company pursuant to Legislative Decree 231/2001, the appointment of legal counsel must be carried out by a person vested with the necessary powers, who is not under investigation or charged in connection with the predicate offence underlying the administrative offence alleged against the Company, given the absolute incompatibility of the legal representative of the entity—if under investigation or charged for a predicate offence—to grant the mandate to the defence counsel of the entity charged with the administrative offence.

To this end, the Company stipulates that if the individuals who are assigned by the Articles of Association to legally represent the Company are under investigation or indicted for the predicate offense of the administrative offense charged against the Company, the appointment of ALNG's defense counsel shall be made by the Board of Directors.

Finally, it is necessary to specify that the principles of organization, management and control to which the governance structure is inspired are also an expression of what is required and recommended by the regulatory bodies to which the Company is subject by reason of its sector of operation, such as, by way

[1] Art. 39, paragraph 1, Legislative Decree No. 231/2001: "*The entity participates in criminal proceedings with its legal representative, unless the latter is charged with the crime on which the administrative offense depends*."
[2] According to the Supreme Court, "*the organizational model of the entity must provide precautionary rules for the possible conflict of interest situations of the legal representative under investigation for the predicate offense, valid to provide the entity with a defender, appointed by specifically delegated person, to protect its interests*" (thus Cass. Pen., Sec. III, May 13, 2022, No. 35387; Cass. Pen., Sec. III, Oct. 9, 2024, No. 38890).

of example but not limited to, the Italian Regulatory Authority for Energy, Networks and Environment (*ARERA*).

1.2. Adoption of the Model as a guarantee of fairness and transparency

Fairness and transparency

ALNG is sensitive to the need to ensure conditions of fairness and transparency in the conduct of business and corporate activities. Its will is directed to protect its own position and image and the Companies participating in its capital, the expectations of its shareholders and the work of its Employees, Collaborators and Business Partners.

Purpose and guiding principles of the Model adopted by ALNG

In accordance with this philosophy, ALNG believes that it is consistent with its corporate policies to implement the Model provided for by Decree 231 as a set of rules of conduct, specific procedures and organizational structures designed to establish an effective internal control system that is reasonably suitable, among other things, for identifying and preventing conduct that is criminally relevant under the aforementioned Decree.

This initiative was taken in the conviction that the adoption of the Model constitutes a valid tool for raising awareness among all those who work in the name and on behalf of ALNG, so that they keep, in the performance of their activities, correct, straightforward and transparent behavior so as to prevent the risk of committing the crimes contemplated in Decree 231 (so-called predicate offences).

In fact, the Company reiterates its opposition to any form of unlawful behavior, insofar as it is contrary (even if it would benefit from it) not only to the provisions of the law, but above all to the ethical-social principles to which ALNG adheres in carrying out its corporate mission.

The Model adopted thus aims to ensure that all individuals operating in senior or subordinate positions, or acting as external collaborators, in the condition of acquiring the necessary sensitivity to perceive and recognize situations that could lead them to commit crimes in the exercise of their functions and duties.

ALNG intends to pursue the aforementioned purposes through an adequate process of identification, measurement, management and monitoring of the main risks, as well as through the provision of control activities to be carried out, including in advance (so-called *ex ante* control), by an internal body of the Company - the "Supervisory Body" (hereinafter also only "SB") - so as to allow a healthy, correct and consistent conduct of the business with the objectives pursued by the Company and dictated by the Legislator.

The Model also proposes to implement monitoring activities over those areas of operation deemed "at risk of offence", in order to enable the Company itself to intervene promptly to prevent and counteract the commission of offenses, including by setting up a system of recording and reporting of so-called "at risk" operations, the traceability and documentability of which is thus guaranteed, as well as constant monitoring by the individual managers of the aforementioned areas at risk and the SB, between which a constant flow of information is provided.

This Model also provides an understanding of the scope of the possible detrimental consequences of non-compliance with it for both the Company and individuals, in terms of criminal, administrative and disciplinary sanctions.

In this regard, in fact, alongside a work of awareness and dissemination of the Model, it is intended to determine in all those who work within the corporate areas "at risk", in the name, on behalf or, in any case, in the interest of the Company, the awareness that they may incur a disciplinary offence in case of violation of the rules of conduct or procedures referred to in this Model, by preparing an *ad hoc* system of sanctions.

In view of the objectives that ALNG intends to pursue, the training of company personnel assumes strategic importance. Therefore, for the purposes of greater effectiveness of the Model, the Company promotes its knowledge internally and to all Employees (especially new hires), with different degrees of depth, related to the involvement of human resources in individual risk areas.

Methodology

The Model was developed following a preliminary survey of the individual “corporate risk areas” and the activities carried out therein (also considered “at risk”), in order to identify the business sectors potentially exposed to the commission of predicate offences (the so-called risk mapping or “risk assessment”). These risk areas, as set out in the Special Part of this Model, were identified through an analysis of ALNG’s corporate purpose, as well as the tasks and activities actually performed by various members of management and other key functions within the Company.

With particular reference to ALNG's corporate purpose, the starting point of the mapping of processes at risk, it should be premised that the Company—which is owned by VTTI LNG Italy S.p.A. and Snam S.p.A.—has built and currently operates the Liquefied Natural Gas (LNG) Storage and Regasification Terminal, located offshore the Adriatic Sea, in the area facing the municipality of Porto Viro (Ro).

Thanks to the LNG Terminal, Italy now has a strategic energy facility that allows LNG imports from numerous sources of supply, including Qatar and the United States.

At the time of approval of the latest update of the Model, the Company carries out natural gas receiving, storage and regasification activities and related administrative and commercial activities.

Since the commissioning activity of the aforementioned regasification plant, ALNG has also had countless relationships with offices of the Public Administration , by means of private law contracts, stipulated both with private entities and public legal entities (*i.e.* the "Operating Agreement" stipulated with the Regional Agency for Environmental Protection-*ARPA* of Veneto and the service contract stipulated with the Italian National Institute for Environmental Protection and Research-*ISPRA*), or concessions, partnerships, assets (business complexes, shareholdings, etc.), or other similar transactions characterized in any case by taking place in a potentially competitive context.

Alongside the examination of the activities actually carried out, there was a thorough examination of the internal control system already in place at the Company, through an analysis of the company's organizational chart, Articles of Association, the existing system of delegations and powers, existing internal procedures, and additional relevant company documentation.

In addition, interviews were also conducted with individual company individuals, operating in top management positions, with the Health and Safety Officer (*RSPP* under Italian law), in relation to the sector of health and safety protection in the workplace, as well as with the persons responsible for the same area within the Company's Contractors. The purpose of the aforementioned interviews was to identify the organizational safeguards already in place in the Company and any "at risk" activities, to verify, in the "history" of ALNG, the recurrence of risk situations, and, finally, to assess the attention and care taken by its Contractors in the management of occupational safety and compliance with the rules governing the protection of the health and safety of workers.

The Model was prepared by ALNG taking into account, as well, the requirement of Decree 231 that organization and management models may also be adopted on the basis of codes of conduct drawn up by trade associations.

Therefore, the Company has complied with the provisions of the Decree and the following guiding principles:

- Guidelines developed by Confindustria and other Italian trade associations;
- Italian and US experience in drafting crime prevention models and establishing organizational control systems and standards.

For a detailed analysis of the 231 Risk Self-Assessment process, please refer to Chapter "3. Methodology" of the Special Part of this Model, which provides an in-depth examination of:

- The processes of Adriatic LNG;
- The sensitive activities;
- The 231 Risk Self-Assessment Matrix.

Structure of the Model

This Model consists of a General Part and a Special Part, divided into separate chapters based on the applicable crime families identified through risk mapping activities.

The **General Part** aims to define the structure of the Model, regulating its purposes and functions, identifying the figure of the internal Officer in charge of the individual risk areas and the SB, establishing a system of information flows and a disciplinary system suitable for sanctioning non-compliance with the Model. The General Part also provides for the internal reporting channel and the prohibition of retaliation under Article 6, paragraph *2-bis*, of Decree 231.

The **Special Part** aims, especially taking into account the activity carried out by ALNG, to concretely regulate the behavior of the Recipients of the Model through the elaboration of distinct rules of conduct, protocols and procedures operating within the different areas at risk, in order to prevent the commission of predicate offences potentially capable of being carried out within the company.

In this regard, it is considered appropriate to note the practical, as well as conceptual, impossibility of creating an internal control system capable of entirely eliminating the possibility of risk situations. Therefore, the purpose of the Company and, therefore, of this Model is the reduction of risk to the so-called acceptable threshold of risk[3] and the identification of a limit for the quantity/quality of preventive measures to be taken.

Amendments and additions to the Model

The Company's Board of Directors, or the Director delegated by the Board for this purpose, is responsible for ensuring, upon recommendation of the SB, that any additions or amendments to the Model are made as necessary following further legislative changes relating to predicate offences, or any changes in the organization or activities of ALNG.

Periodic audits

This Model is subject to two types of audits, concerning:

a) its effectiveness, through a review of the consistency between the actual conduct of the Recipients and the provisions of the Model; and
b) the procedures in force, through a periodic review of the actual functioning of the Model.

Furthermore, an analysis is conducted of all reports received during the year, the actions taken by the Supervisory Body (SB) and other relevant parties, the events considered to be risk-related, and the level of personnel awareness regarding the offences envisaged by the Decree.

Following these audits, actions may be undertaken to revise and/or update the risk area mapping, where necessary.

Recipients of the Model

This Model applies to the following categories of people, henceforth all of whom fall under the definition of "Recipients of the Model" (hereinafter also only "Recipients"):

a) Directors: board members of ALNG;
b) Direct hires of ALNG;
c) Secondees: individuals seconded by the shareholders, for the entire duration of the service rendered to ALNG;
d) Temporary agency workers or similar, for the entire duration of the service rendered to ALNG;
e) General and special attorneys-in-fact: all individuals holding a general or special power of attorney, until the natural expiration thereof, its revocation, or the completion of the specific activity indicated in the power of attorney;
f) External consultants: professionals who, in various capacities and by virtue of a specific mandate or engagement letter, maintain consultancy relationships with the Company.

[3] "*Acceptable risk*" is defined by the Confindustria Guidelines as that risk for which "*additional controls 'cost' more than the resource to be protected*," specifying, immediately thereafter, that said assessment cannot find in the economic logic of costs the only criterion of reference.

Each Recipient, in addition to acting in accordance with the fundamental principles of transparency, fairness, legality, impartiality and loyalty, is therefore required to be familiar with the Model, comply with its provisions, actively contribute to its implementation and report any shortcomings.

Where deemed necessary, the Board of Directors, or the Director delegated for this purpose, shall arrange for the establishment, within the Company, of specific evaluation systems for the selection of collaborators, external consultants, and similar figures ("External Collaborators"), as well as of partners with whom the Company intends to cooperate in any form for the performance of activities falling within the risk areas ("Partners").

In any case, ALNG also promotes awareness of the Model among business or financial partners and external consultants by posting it on the website www.adriaticlng.it.

Corporate Functional Areas Involved

This Model applies to all functional areas of the Company, whose corporate organizational chart, as of the date of approval of the last Model update, identifies the following departments:

a) Finance (*Chief Financial Officer - CFO*);
b) Operations (*Chief Operating Officer - COO*);
c) SSHE & R (*SHE Director and Government Liaison Officer*);
d) Human Resources (*HR Manager*);
e) Any other departments that will be created in ALNG.

1.3. Whistleblowing

Pursuant to Legislative Decree No. 24 of March 10, 2023, implementing Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019, on the protection of persons who report breaches of Union law (the so-called Whistleblowing Directive), the Company has further specified its *policy* regarding the reporting of unlawful conduct and/or violations of the Model, Code of Ethics, Basic Control Standards and company procedures and has prepared a procedure called "Whistleblowing Management Procedure," to which reference is made in full, which defines the roles and responsibilities for the effective, timely and transparent management of reports, including anonymous ones, of conduct implemented by individuals functionally related to the Company, suspected to be non-compliant as defined by this procedure, in order to ensure a high level of protection of the reporting persons from possible retaliation.

It is understood that in all cases in which this Model provides for reporting obligations on the part of Recipients, they may decide to make use of the Reporting Channels provided by the Whistleblowing Management Procedure, within the limits and according to the procedures provided therein.

Reporting channels

The Company has appointed an external Advisor as the Manager of internal reports, entrusting them with all phases of report handling. In the event of reports concerning unlawful conduct relevant under Legislative Decree No. 231/2001, or violations of the Company's organization and management model, or in cases of uncertainty regarding their relevance, the Manager shall request the support of the Supervisory Body (SB) for the purpose of conducting the preliminary investigation. The SB carries out

the necessary investigation, including through interviews and the acquisition of documents, while observing the duty of confidentiality, and communicates the outcome of the verifications and the proposed actions to the Manager, so that the latter may provide feedback to the whistleblower within the time limits established by law.
Specifically, the active channels are as follows:

- Internal reporting channel through the computerized system (Online Platform);
- Internal reporting by written form;
- Internal reporting by oral form;
- Internal reporting by face-to-face meeting;
- External reporting channel (Italian Anti-Corruption Authority-*ANAC* Platform).

The Company provides an IT platform that can be reached from the Company's website.

These channels are implemented to enable the persons identified in Article 3 of Legislative Decree No. 24/2023 to make Reports, in the manner and with the protections provided therein. It is possible to send Reports anonymously. The Company undertakes to ensure the confidentiality of the identity of the Reporting Party and the other persons referred to in Article 3 of Legislative Decree No. 24/2023, the person involved and the person in any case mentioned in the Reporting, as well as the content of the Reporting and the related documentation.

Report analysis: the end-to-end process

Once a report is received through the outlined channels, the Manager:

- ensures, through the use of encryption tools, the confidentiality of the identity of the reporting person, the person involved, and the person mentioned in the report, as well as the content of the report and related documentation;
- equates anonymous reports received with ordinary reports and handles them in accordance with the Supervisory Regulations;
- shall give notice to the reporting person of the receipt of the report within 7 days from the date of its receipt, unless explicitly requested otherwise by the reporting person or unless the Manager considers that the notice would undermine the protection of the confidentiality of the reporting person's identity;
- proceeds with analysis of the report, text, and documentation provided;
- maintains interlocutions with the reporting person and requests additions from the reporting person, if necessary;
- diligently follows up on reports received;
- carries out the preliminary investigation necessary to follow up the report, including through hearings and acquisition of documents, possibly with the support of the SB in the cases provided for;
- shall give feedback to the reporting person within 3 months or, if there are justified and substantiated reasons, 6 months from the date of notice of receipt of the report or, if no such notice is given, from the expiration of 7 days from receipt;
- notifies the reporting person of the final outcome.

In light of the principles of fairness and transparency that inspire ALNG S.r.l.'s corporate vision, the Company has therefore further specified its policy on the reporting of unlawful conduct and/or violations of the Model, Code of Ethics, Basic Control Standards and corporate procedures, in order to provide clear indications about the content and subject matter of the Report, the method of transmission and the recipients of the same, the activity of verifying the merits and the forms of protection of the Reported Person and the Reporting Party.

The organization categorically prohibits any form of retaliation, discrimination or penalization against a person who makes a report in good faith and other persons identified in Article 3 of Legislative Decree No. 24/2023. Any act taken in violation of the prohibition of retaliation provided for in Article 17, Legislative Decree No. 24/2023, is null and void and incompatible with company policy.

1.4. Remuneration and incentive system

An important component of the Company's organizational system is the remuneration and incentive system for all ALNG's workers, and those who, although not employees, work on behalf of or in the interest of ALNG.

The Company's remuneration and incentive system is designed, firstly, with the aim of rewarding the role held, taking into account the responsibilities assigned and the skills and abilities demonstrated; secondly, the system is aimed at rewarding the results obtained consistently with the behaviors put in place to achieve them, which must be geared towards constant compliance with applicable regulations, the Code of Ethics, the Model and the procedures in place, as well as towards a timely assessment of risks and an appropriate resetting of the related actions on the basis of a broader timeframe, so as to encourage the achievement of results in both the short and medium to long term.

In other words, the Company has adopted a system that provides for objectives having the character of reasonableness, also enhancing the qualitative and behavioral element of the work of employees, and aimed at rewarding, therefore, not only quantitative results, but also the ability to express organizational competencies through behavior marked by the values expressed in the Code of Ethics.

These principles are addressed, insofar as they are applicable to them, to those acting under the mandate or in the interest of the Company.

1.5. System of Delegated Powers and Representational Authority

The Company’s Internal Control System is also based on a formalized power structure, which constitutes an integral and substantive part of this Model and, as such, is appropriately communicated within ALNG.

The powers are strictly connected to and consistent with the organizational and managerial responsibilities assigned and are limited by clearly defined value thresholds.

In accordance with the provisions of the Articles of Association, which assign legal representation of the Company to the Executives within their respective areas of competence, the Company has drawn up a specific deed, filed with the competent Companies Register, through which it assigns specific authorizations and powers of representation in line with the statutory provisions.

With regard to the system for assigning delegations and authorizations, the administrative body, upon appointing the Chief Executive Officer (hereinafter also the "CEO") of the Company, defines the CEO's powers in accordance with the Articles of Association, assigning specific powers and authorities necessary for the performance of the delegated functions. The CEO exercises the power of sub-delegation by predetermining the methods and related limits, in compliance with the so-called "cascade delegation" mechanism, whereby the CEO delegates to each of their direct reports the powers and responsibilities necessary for the performance of their assigned roles, with the possibility of further delegating part of such powers and responsibilities to individuals in directly subordinate positions, in accordance with the aforementioned cascade system.

1.6. Internal regulatory system

The Company has adopted various procedures and manuals that go to define the Internal Control Systems. Specifically, the main frameworks on which all company procedures are based are as follows:

"**Basic Control Standards - System of Management Control**", which are intended to define Adriatic LNG's basic principles, concepts and standards for an effective management control system. The intent of these standards is to provide management with the basic criteria for putting in place effective controls. They are also intended to promote recognition and acceptance of management's responsibility for establishing and maintaining control systems and procedures consistent with these standards. The Basic Control Standards have been formulated to allow management maximum flexibility in designing control systems consistent with the Company's prescribed policies and procedures;

"**Controls Integrity Management Systems (CIMS)**", a document that specifies procedures for implementing the ALNG Controls Integrity Management System. The CIMS consists of 7 elements and is designed to provide a general basic framework that builds on the principles and standards contained in the Basic Control Standards mentioned above and provides the key attributes of an effective control system designed to meet regulatory requirements;

"**Adriatic LNG Integrity Management, System (AIMS)**", which is a management system of integrated dealing with health & safety and environmental issues (which will replace the former Safety, Security, Health and Environmental Management System - SHEMS).

1.7. Control and management of financial flows

The management of financial flows is carried out in compliance with the principles of traceability of the transactions performed, as well as consistency with the powers and responsibilities assigned.

The Company's management control system provides mechanisms for verification of resource management that must ensure the verifiability and traceability of expenditures, aiming at the following objectives:

- to define in a clear, systematic and knowable manner the resources-monetary and non-monetary- at the disposal of individual functions and organizational units and the scope within which these resources can be used, through planning and budgeting;

- detect any deviations from what was predefined in planning, analyze their causes, and report the results of the assessments to the appropriate hierarchical levels for appropriate adjustment actions, through the related summarization;
- through continuous monitoring activities, intercept any process anomalies, carry out appropriate investigations, and activate any necessary corrective actions.

To achieve these goals, the duly formalized planning process ensures:

- the participation of multiple responsible parties in the definition of available resources and areas of expenditure, to ensure the constant presence of controls and cross-checks on the same process/activity, as well as adequate segregation of functions and monitoring of any deviations;
- the adoption of correct and uniform ways of economic valuation of initiatives, so as to ensure that the economic values of different business organizational units can be compared;
- the adoption of any plans in order to identify the best corrective strategy.

Activities related to management control ensure constant verification about the consistency between revenues earned and actual expenses incurred, and commitments made in planning.

If the analyses and/or requests for authorization reveal significant deviations from the budget that are not duly justified and if the information is to be considered significant also with reference to the contents of the Decree, the organizational unit in charge of management control is required to inform the Supervisory Body.

For further details regarding the management of financial resources and budgets, please refer to the specific sections within the Special Part.

1.8. Specific control measures for the purposes of Legislative Decree 231/01

The preventive control system implemented by the Company is designed in such a way that it cannot be circumvented except through intentional misconduct, also for the purpose of excluding the administrative liability of the entity.

In light of the foregoing, this section outlines the criteria used to identify the control measures aimed at preventing the commission of the offences set forth in the Decree. These control measures are structured across three levels:

General principles of control, which the Company adheres to in designing its control system, regardless of the degree of relevance of the individual offence categories or the level of risk associated with each identified sensitive activity (e.g., Segregation of duties; Formalized rules and procedures; Powers of attorney and delegations; Traceability; Document retention and archiving; Confidentiality);

General principles of conduct, which include specific provisions aimed at guiding the decision-making and implementation processes within each category of offences deemed relevant;

Specific control measures, designed to prevent the occurrence of the methods of commission of the offences within each of the "sensitive activities" mapped and described in the sections of the Special Part of this Model.

Violation of the provisions included in these regulations as they are referred to in the Model may be sanctioned in accordance with the provisions set forth in Chapter 4 (Disciplinary System) below.

2. INFORMATION FLOWS AND REPORTS TO THE SUPERVISORY BODY

2.1. The Role of the Internal Manager (or "First-Level Managers", CEO-1)

In order to ensure a concrete and effective implementation of the Model and, therefore, for the purpose of constant monitoring of corporate areas at risk, the figure of the Internal Manager (or "First Level Manager") is established.

The First-Level Manager, without prejudice to the exercise of their ordinary company duties, is responsible for carrying out systematic checks on compliance with the Model by all its Recipients, through verifications of its effectiveness, concrete preventive effectiveness, and continuing adequacy, within the scope of their office.

In carrying out this task, the First-Level Manager acts as a point of contact for the Supervisory Body, to which they functionally report the results of the inspection activity carried out, reports of any violations, organizational or functional anomalies found, suggestions and proposals for amendments and/or additions to the Model, so as to facilitate the Supervisory Body in carrying out its duties.

In particular, in the role of contact person for the SB, the aforementioned Manager is called upon to exercise:

- supervisory activities of the area of responsibility, with preventive and inspection powers and functions, to be carried out at any time, including at random;
- Information activities referred to in paragraph 2 below;
- activities involving the collection of all reports and/or written communications submitted by Employees of their respective Department, or by external Consultants, concerning the specific risk area under their supervision.

In the event of the temporary absence or protracted inability of the individual First Level Manager, as well as the RSPP or Chief Operating Officer (hereinafter also referred to as "COO"), the person in charge is required to delegate to another person in charge the fulfillment of the functions incumbent upon them.

2.2. Reporting Obligations to the Supervisory Body

Decree 231 prescribes, among other things, that organizational models must "provide for information obligations towards the body in charge of supervising the functioning and observance of the models," which can be fulfilled by the First Level Manager through a reporting activity towards the SB, to be carried out by means of distinct channels, in written form (reports, e-mails and written communications), according to the methods indicated below, and without prejudice to the cases governed by the Procedure for the Management of Reports (Whistleblowing):

- **semi-annually and in writing**, (i) the findings of the supervision and control activities exercised within the field of competence; (ii) the existence of corporate activities lacking, in whole or in part, adequate regulations or the malfunctioning of the existing ones; (iii) any suggestions or proposals for amendments and/or additions to be made to this Model; (iv) the actual use of consulting services for consideration provided in the interest of the Company and the verification of the appropriateness of the fees paid;

- **promptly and in writing**, (i) any violations of the prescriptions or procedures contained in the Model, encountered on one's own initiative or upon report; (ii) any serious anomalies encountered in the operation of the Model; (iii) the commission of atypical conduct that, while not constituting violations, deviates significantly from ordinary company practice (e.g. a fact that singularly taken appears insignificant, could become significant or indicative of dysfunctions or anomalies, if repeated); (iv) the pendency of any criminal proceedings against him/her registered because of the accusation of one of the offenses under Decree 231 or the measures and/or news coming from judicial police bodies, or any other Authority, from which it is inferred that investigations are being carried out, against other company subjects, for the offenses under the Decree.

With reference, then, to the particular subject of accident prevention and occupational health and hygiene protection, the above written reports should be sent to the relevant RSPP.

Finally, with regard to environmental issues, it should be noted that the Company has deemed it appropriate to activate a special information channel, which identifies the COO as the internal Manager (or First Level Manager) with regard to this area of risk. Therefore, the aforementioned reports must be made to the aforementioned corporate entities.

The *Integrity Document* shall be transmitted by e-mail, by the SB, to the Manager of the supervised risk area at least twenty days before the end of the semester. The said document must be completed and signed by the individual Manager and sent to the SB promptly and, in any case, no later than the month following the end of the semester.

The *Integrity Document* must, also, mention new or particular operations that may have an impact on risk mapping within the area of responsibility and, in particular:

a) A description of the transaction at risk, showing, albeit indicatively, the economic value of the transaction;
b) The relevant public administration in the procedure that is the subject of the transaction;
c) the name of the Internal Manager of the operation, if any (with copy attached or with details of the letter of appointment, highlighting their position within the company organization);
d) the name of any individuals appointed by the Internal Manager to whom, without prejudice to the latter's responsibility, certain functions are sub-delegated (the "Internal Sub Managers"), with their position within the corporate organization highlighted;
e) An indication of the main initiatives and fulfillments carried out in the execution of the operation.

2.3. Reporting to the Supervisory Body

Written reports

Individual Recipients of the Model (e.g., Employees, CEOs, Directors, etc.) are obliged to notify the SB promptly and in writing:

I. any fact, situation, or event that could integrate a possible violation of the requirements and/or procedures contained in the Model;
II. any difficulties in applying the rules of conduct and/or procedures or doubts about the correct application of the same;

III. measures and/or news from judicial police organs or any other authority, from which it can be inferred that investigations are being carried out, even against unknown persons, for the crimes set forth in Decree 231;
IV. the pendency of any criminal proceedings against them, entered by reason of the allegation of the offenses-patterns.

Communications to the Supervisory Body may be sent by email to compliance231@adriaticlng.it, or by regular mail to Adriatic LNG, Via Santa Radegonda 8, 20121 Milan, Italy.

Reports of unlawful conduct and/or violations of the Model, Code of Ethics, Basic Control Standards and company procedures may also be made in the manner and with the protections provided by the *Whistleblowing* Procedure referred to in Section 1.3.

It should be noted that, with particular reference to the subject of accident prevention and health and hygiene protection in the workplace, the above-mentioned reports must be made to the competent RSPP, and, as for the subject concerning environmental protection, to the COO, who will also promptly inform the SB.

The aforementioned individuals must also bring to the attention of the Supervisory Body, the competent RSPP, the COO as well as their own First Level Manager (where they deem it appropriate) any other information (doubtful cases, anomalies even if only potential, procedures not complied with, immediate and/or corrective action in the event of non-compliance with procedures, etc.), also coming from third parties and pertaining to the implementation of the Model for all areas of activity at risk.

The following requirements apply in this regard:

a) when an Employee encounters an abnormal situation or one that is potentially a source of risk to the Company or does not know what to do about it, they must still inform the Supervisory Body or the relevant RSPP or COO (in relation to matters within their competence);
b) the influx of reports, including those of an unofficial nature, should be channeled to the SB and the relevant RSPP or COO (in relation to matters under their authority) in preferably written form (e-mail, letters, registered mail);
c) it is the responsibility of the SB (or the RSPP or COO in relation to the matters under their responsibility) to evaluate the reports received and any consequent measures, at their discretion and under their own responsibility, hearing, if necessary, from the author of the report and/or the person responsible for the alleged violation and giving reasons in writing for any refusal to proceed with an internal investigation.

The Chief Executive Officer (hereinafter also "CEO"), Directors, and general or special representatives with power of attorney are obliged, semi-annually and in writing, to complete *the Integrity Document*, in which they declare that they are aware of the current Model and have acted in accordance with its requirements and procedures.

The *Integrity Document* is forwarded by the SB (or the RSPP or COO, depending on their subject matter), by e-mail, to individual corporate entities at least twenty days before the expiration of the six-month period.

Each Recipient must complete and sign the document and promptly send it to the Supervisory Body (or to the relevant RSPP or COO), which is responsible for its preservation, with the right to inspect it, subject to a written request with adequate reasons.

The *Integrity Document*, in the event that it reports a risk transaction carried out by the reporting parties in question, must, in addition, mention the type of risk transaction carried out in the area of competence and the precise elements, indicated above, capable of describing the transaction itself.

Reports during staff meetings

The First-Level Managers and CEO, if they deem it necessary, also inform the SB in conjunction with the weekly meetings (staff meetings), during the specially dedicated session.

Meeting minutes

At meetings of particular importance, held at the highest levels with the Public Administration, it is considered appropriate for at least two people to attend on behalf of ALNG (see, in addition, on this point Chapter A of the Special Part).

At the end of the meeting, the aforementioned individuals must send the SB a minute with the main topics discussed or, if this is not possible, the aforementioned Body must be promptly and adequately informed.

3. THE SUPERVISORY BODY

3.1. The Supervisory Body of ALNG

v The concrete and effective implementation of the Model cannot disregard the establishment of a body in charge of supervising the functioning and observance of the Model itself, as well as equally taking care of its updating, additions and/or possible amendments.

In compliance with regulatory requirements and in view of the need to make the internal control system effective-as taught by case law-in view of the corporate reorganization initiated by the Company as of 2020, a Single-member Supervisory Body (SB) consisting of an external member, chosen from among professionals and experts in the legal field and with in-depth knowledge of the company's business, was established and appointed.

Identification of the Sole Member of the Supervisory Body

The identification of the sole member of the SB was done in accordance with the following criteria:

- **autonomy and independence**: the SB is not directly involved in management activities, constituting the object of the function exercised, but enjoys operational and budget autonomy so as to be able to operate for the achievement of its institutional purposes, supervising without conditioning, with objectivity, independence and serenity of judgment;
- **professionalism**: the SB is composed of a member with proven experience, independence and professionalism, such that they can adequately perform the tasks under their purview;
- **honorability**: the sole member of the SB must not be in such a condition as to undermine the serenity and freedom of judgment of the control body;
- **continuity of action**: the SB does not carry out operational tasks within the corporate reality but is called upon to monitor that reality on an ongoing basis, so that it is allowed to carry out an internal audit activity in accordance with the principles established by case law.

Consistent with the indications provided by the Guidelines issued by Confindustria, as approved by the Ministry of Justice, with Ministerial Decree of 4.12.2003 and subsequently updated , the single member of the SB was chosen from among qualified individuals with specific skills in the area of inspection and consulting activities of analysis of control systems (ex. statistical sampling; risk analysis and assessment techniques; interviewing and questionnaire processing techniques) as well as in the legal field, especially criminal law, in order to ensure adequate knowledge of the types of offenses-prescribed in Decree 231.

Therefore, the Company's Board of Directors ultimately decided to identify, as the most suitable person, Lawyer Ciro Pellegrino, a person with proven experience in the legal-criminal field and a member from outside the corporate structure, who was appointed as the sole member of the SB.

In carrying out its functions, the SB is supported by the Financial Service Superintendent-or an equivalent individual in the event of changes to the company's organization-so as to ensure effective and continuous interchange with the Company.

In order to ensure the professionalism of the SB, the single member ensures constant information and training, in the areas of their competence, as well as updating on the most important issues related to administrative responsibility under Decree 231.

In the exercise of its activities, the SB is provided with a budget, adequate to carry out the activities necessary for the proper performance of its duties, with the right of access to all sources of information of the Company, through the free consultation of documents and request for information.

The activities carried out and the choices adopted by the aforementioned Body cannot be subject to review by any company structure, by virtue of the operational autonomy it enjoys. This is without prejudice to the supervisory power of the Board of Directors, regarding the adequacy of the actions carried out by the SB, since the "management body" is ultimately responsible for the adoption and effective implementation of the Model.

Temporarily dedicated staff

Taking into account the peculiar nature of the powers of the SB and the specific professional content required in the performance of supervisory and control tasks, the aforementioned Body is supported, in addition to the Financial Service Superintendent (or equivalent figure) and in cases where it is necessary, by a 'Dedicated Staff' chosen for this purpose, as a rule, from within the internal resources of ALNG's functions and employed on a part-time basis for specific tasks.

Through special internal organizational documents, the criteria for the functioning of the aforementioned 'Dedicated Staff', the personnel employed within it, and the specific role and responsibilities conferred by the SB on the staff itself are established.

Appointment of the sole member of the Supervisory Body: term of office, replacement and removal

The sole member of the SB is appointed by the Board of Directors of the Company. The sole member of the SB holds office for a three-year term and is eligible for re-election.

In this capacity, the sole member of the SB is not subject to the hierarchical power of any corporate body or function.

In the event of their termination during the term of office, the Board of Directors shall, without delay, provide a replacement.

In the event that the sole member of the SB resigns from office before the expiration of the term of office or lapses from the office conferred, the Board of Directors shall, without delay, appoint a new member of the body.

They constitute "grounds for disqualification" from office:

1. the conditions of ineligibility or disqualification stipulated in Article 2382 of the Civil Code;
2. the existence of relationships of kinship, marriage or affinity within the fourth degree with the members of the Board of Directors or with the Sole Auditor of the Company, as well as with the same

members of the parent companies and/or possibly subsidiaries or with External Collaborators and Partners;

3. without prejudice to any employment relationship, the existence of relationships of a financial nature between the members and the Company or its parent companies or companies controlled by it, such as to compromise the independence of the member;
4. conviction, even if not final, for one of the crimes set forth in Decree 231;
5. conviction, even if not final, to a punishment imposing disqualification, even temporary, from public office, or temporary disqualification from the executive offices of legal persons and enterprises;
6. violation of the confidentiality obligations stipulated in the following paragraph "*Confidentiality Obligations and* Privacy *Assurance*."

In particularly serious cases, the Board of Directors may order, even before the first instance judgment is settled, after hearing the opinion of the Sole Auditor, the suspension of the powers of the SB and the appointment of an *interim* appointee.

The hypotheses of disqualification are also extended to the company resources that the SB uses in the performance of its functions and, in particular, to the members of the 'Dedicated Staff'.

Without prejudice to the possibility of a revisiting of the role and positioning of the SB, based on the experience of implementation of the Model, the revocation of the specific powers proper to the SB or the mandate in respect of the sole member of the Body, can only take place for "just cause", subject to a resolution of the Board of Directors, after hearing the opinion of the Sole Auditor, immediately providing for the appointment of the new SB.

In case of temporary impediment of the single member of the SB, lasting more than three months, the Board of Directors shall appoint an alternate. The alternate shall cease to hold office when the impediment of the replaced member ceases.

In the event that the sole member of the Supervisory Body resigns from their position or becomes aware of facts proving their incapacity or causes for disqualification, they shall immediately notify the Board of Directors, which shall, without delay, order the adoption of any consequent measures.

Meetings of the Supervisory Body

The SB is required to meet at least once every six months and whenever deemed appropriate. At the meeting, the sole member of the SB may be supported by their own staff member.

Representatives of corporate functions may attend meetings when deemed necessary by the SB to carry out its duties.

Minutes, signed by those in attendance, must be drawn up at the outcome of each meeting.

3.2. Duties and powers of the Supervisory Body

Publication and Dissemination of the Model

The SB has the task of disseminating and making the Model understood within the corporate organization, as well as informing of its existence external parties who, directly or indirectly,

permanently or temporarily, establish professional and/or consulting relations and relationships with the Company for any reason.

To this end, the SB shall organize diversified training courses for all company subjects in order to illustrate the contents of the Model and promote, in coordination with the Human Resources Department, the implementation of suitable initiatives for the dissemination of knowledge and understanding of it (e.g., access to a folder in Lan dedicated to the subject and updated by the SB).

Personnel selection and training

The SB, in coordination with the HR Manager, verifies the appropriateness of establishing a specific personnel evaluation system at the selection stage, which takes into account the company's needs in relation to the application of Decree 231, and manages personnel training, which is articulated differently according to the company levels to which it is addressed.

Specifically, training activities towards the CEO, Operational Directors and First Level Manager, including as Responsible Persons, are carried out through:

I. disclosure in the letter of hire for new hires and

II. training activities for initial training and subsequent updating in the event of regulatory changes to Decree 231, and any additions and/or amendments to the Model.

The training takes place at the Milan location, unless otherwise stated.

Participation in the trainings is mandatory, and specific attendance checks are arranged. Upon completion of individual trainings, participants are required to sign a document certifying that they have participated.

Training activities in respect of Self-employed Workers and External Collaborators are carried out through a distance learning method (CDs/DVDs presenting the Model and its requirements).

Supervision and Audits

The SB carries out supervisory activities on the operation of and compliance with the Model. And, in particular:

- performs inspections on its own initiative or as a result of relevant reports from First Level Managers, Directors and Employees, in order to verify the correct and effective application of the Model, rules of conduct and established procedures;
- carries out, through routine and spot checks, targeted audits of specific transactions or acts carried out within the scope of risk activities;
- coordinates with other corporate functions to monitor risk areas;
- takes part in the CEO's weekly meetings with First Level Managers (staff meetings) during the session dedicated to the Model.

Updating the Model

The SB carries out advisory activities, aimed at updating the Model to new regulations or new business needs or an integration and/or modification of the same, including through the creation of new procedures or the revision of existing ones, especially following ascertained violations of the Model.

In particular, the SB periodically checks the map of the "areas at risk of criminal offence" in order to adapt it to changes in the company's activity and/or structure, examining the continuing compliance of the Model with the company's organization and/or activity and proposing to the Board of Directors (or the Director delegated for this purpose) any changes and/or additions to the rules of conduct and procedures or the elimination of procedures that have become impracticable, with respect to strategic, organizational or business changes.

For this purpose, it takes part in the meetings of the Board of Directors or, alternatively, receives from the said Board (or the Director delegated for this purpose), the summary of the topics discussed in the said meetings (so-called management reports).

Budget management

The SB is responsible for managing the allocation of financial resources by disposing of them in full autonomy, for any need related to the proper performance of the functions assigned to it. The SB may indicate to Management the appropriate additions to the management systems of financial resources (both incoming and outgoing), through the introduction of devices likely to detect the existence of any atypical financial flows and characterized by greater margins of discretion than those ordinarily provided.

Delegation of functions

The SB periodically verifies, with the support of the other relevant functions, the system of delegated powers in place, recommending changes if the management power and/or qualification does not match the powers of representation conferred on the Internal Manager or Sub Managers.

Contract clauses

The SB periodically verifies, with the support of the other competent functions, the validity of the standard clauses, aimed at: (i) the compliance of the Recipients with the provisions of Decree 231, and the possibility for ALNG to carry out effective control actions against the Recipients of the Model, in order to verify compliance with the prescriptions contained therein; (ii) the implementation of sanctioning mechanisms, such as the termination of the contract with regard to Partners or External Collaborators, in case of violation of regulatory requirements, with particular reference to those dictated on the subject of health and safety protection in the workplace.

Collection of disclosures and reports and preservation of related documentation

The SB is responsible for collecting and storing all relevant information regarding compliance with the Model, acquired directly or through reporting, and, in particular, information regarding the implementation of and compliance with occupational health and safety regulations, obtained from periodic reports sent to it.

They are also required to update the list of the flow of information that must be mandatorily transmitted to them by Employees, First Level Managers, CEO, Operating Directors and general or special representatives with power of attorney.

The Supervisory Body must be notified of the most significant activities or transactions covered in the Special Part and provided with updated documentation data to enable effective control.

The Supervisory Body carefully and impartially evaluates all reports received, establishing their truthfulness and grounds, and may also carry out all the necessary investigations and in-depth studies, including through the acquisition of documents and the hearing of persons informed about the facts.

Confidentiality Obligations and Privacy Protection

The SB is bound to secrecy regarding news and information acquired in the performance of its duties, and must, likewise, refrain from using confidential information for purposes other than those related to the performance of its duties.

Whistleblowers must, moreover, be guaranteed against any form of retaliation, discrimination or penalization, and the confidentiality of their identity must be ensured, without prejudice to legal obligations and the protection of the rights of the Company or of persons wrongly accused and/or in bad faith, as also indicated in the *Whistleblowing* Management Procedure adopted by the Company.

In any case, all information from the SB must be used in accordance with the provisions of Legislative Decree No. 196/2003 ("Privacy Code") and EU Regulation No. 2016/679.

Coordination with different business functions

The SB, in the performance of its activities, has the task of coordinating with the other corporate functions, including through special meetings, for all aspects related to the implementation of the Model (definition of standard clauses, personnel training, disciplinary measures, etc.) and for the better monitoring of activities in areas at risk. To this end, the aforementioned Body must be kept constantly informed about the development of activities in the aforementioned risk areas and has free access to all relevant company documentation.

Management must, in addition, report to the SB any situations that may expose the company to the risk of the commission of predicate offenses.

Disciplinary sanctions

The Supervisory Body is responsible for indicating the occurrence of any violation of the Model. Any disciplinary sanction against the Employee shall be decided, due to the seriousness of the specific case, by the CEO and/or the Board of Directors, after consultation with the HR Manager.

Information flows to the Board of Directors

The SB reports directly to the Board of Directors:

a) by drafting and transmitting immediately (or in any case without delay) an informative spot report, breaches of the Model detected on its own initiative or upon report;
b) through the preparation and transmission of a semi-annual report, also directed for information to the Sole Auditor, the inspection and control activities carried out, the critical issues that have emerged (both in terms of behavior or external events, and in terms of the effectiveness of the Model), updates of the areas at risk, proposals for updating, integration and/or modification of the Model, as well as the presence of company areas found to be lacking, in whole or in part, of specific regulation or the malfunctioning of existing regulation.

In the case of particularly serious events, the SB may take action to independently inform the Board of Directors, which, at any time, may convene the said Body for clarification.

4. THE DISCIPLINARY AND PENALTY SYSTEM

4.1. Disciplinary system

In order for the Model to assume the full preventive capacity required by Decree 231, it is necessary for its formal adoption by ALNG to be accompanied by, among other things, the establishment of "a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the Model" (Articles 6(2)(e) and 7(4) of Decree 231).

The disciplinary and penalty system adopted by the Company is constantly monitored by the HR Manager. It is formed on the premise of independence and autonomy of disciplinary judgment.

The disciplinary evaluation of conduct is carried out by ALNG, subject, of course, to the subsequent and eventual control of the Judicial Authority, from which the application of disciplinary sanctions is prescinded. In fact, the rules of conduct imposed by the Model are assumed by the Company in full autonomy and independently of the criminal offense perpetrated.

4.2. Sanctions for Employees

Disciplinary offenses

Conduct by Employees, in violation of the behavioral rules set forth in this Model, is defined as "disciplinary offenses."

The sanctions that can be imposed on Employees are among those provided for in Article 7 Law No. 300 of May 30, 1970 (Workers' Statute) and any applicable special regulations.

Because of their value, the rules of conduct and internal procedures, non-compliance with which is intended to be sanctioned, are included in the company's disciplinary regulations and appropriately communicated to Employees, for whom they are in any case formally declared binding (as well as for all Recipients of the Model) by internal circular, as well as displayed "*by posting in a place accessible to all*" (as provided for in Article 7, paragraph 1, Law No. 300 of 1970) with explicit indication of the disciplinary measures resulting from any violation.

With specific reference to the Reporting Management Procedure (*Whistleblowing*), violation of the Whistleblower's data confidentiality obligations and the taking of retaliatory or discriminatory measures against the Wh*istleblower* constitute violations of the Model and are, therefore, sanctioned in accordance with this section.

With specific reference to the *Whistleblowing* Management Procedure, the Company applies disciplinary sanctions in accordance with this section when it determines that:

(i) retaliation was committed;
(ii) reporting was obstructed or that an attempt was made to obstruct it;
*(iii)*the obligation of confidentiality under Article 12 of Legislative Decree No. 24/2023 was violated;
(iv) the activity of verification and analysis of the reports received was not carried out;

(v) civil liability of the reporting person for defamation or slander in cases of malicious intent or gross negligence has been affirmed, including by first instance judgment;
(vi) a violation of the *Whistleblowing* Management Procedure has been committed.

On this point, it should be reiterated that retaliatory or discriminatory dismissal of the reporting person is null and void, as well as any other retaliatory or discriminatory measures taken against the reporting person under Article 2103 of the Civil Code.

In the event of disputes related to the imposition of disciplinary sanctions, or to demotion, dismissal, transfer, or subjecting the reporter to other organizational measures having direct or indirect adverse effects on working conditions, subsequent to the filing of the report, the employer bears the burden of proving that such measures are based on reasons unrelated to the report itself.

It is also sanctioned under this section the conduct of anyone who makes reports that turn out to be unfounded with malice or gross negligence, even outside the *Whistleblowing* Procedure.

Reference to the National Collective Labor Agreement (CCNL)

In relation to the above, the Model refers to the categories of punishable facts, covered by the sanctioning apparatus provided by the covenanted rules set forth in the relevant Energy and Oil Collective Labor Agreement, and the following disciplinary measures:

- verbal warning;
- written warning;
- suspension from work and pay up to a maximum of eight days;
- dismissal.

In this regard, the principle of correlation between workers' misconduct and disciplinary measures contained in the CCNL applies. The sanction concretely imposed is weighted and proportionate to the seriousness and possible repetition of the act committed.

Specifically, the type and extent of each sanction referred to above, pursuant to the provisions of ALNG's current disciplinary code, are related to the following criteria:

(i) the intentionality (malice) or the degree of negligence, recklessness or inexperience (fault) of the conduct, with reference also to the foreseeability of the event;
(ii) the worker's overall behavior, taking into account any disciplinary history to the extent permitted by law and the applicable collective bargaining agreement;
(iii) the relevance of the lack in relation to the worker's duties;
(iv) the functional position of the persons involved in the facts constituting the failure;
(v) the other special circumstances accompanying the disciplinary violation;
(vi) any consequences arising from the disciplinary offense, especially in the context of the fiduciary relationship with the Company.

Measures Applicable to Specific Categories

Executives

In the event of violation of the established procedures or the assumption, in the performance of activities in areas at risk, of behavior that does not comply with the requirements of the Model or that is negligent and/or reckless, which has not allowed the identification, and consequent elimination, of violations of this Model or, in the most serious cases, the perpetration of the alleged crimes, the most appropriate measures are applied in accordance with the provisions of the CCNL for Executives of Companies Producing Goods and Services. If the violation of the Model results in the breakdown of the fiduciary relationship between the Company and the Manager, the sanction consists of dismissal for just cause.

Directors

In the event of a violation of the Model or negligent and reckless behavior, which has not allowed the identification, and consequent elimination, of violations of this Model or, in the most serious cases, the perpetration of the alleged crimes, the Supervisory Body must inform the entire Board of Directors and the Sole Auditor, who shall take the appropriate steps provided for by current Italian regulations, including convening the Shareholders' Meeting to discuss whether or not to continue the mandate.

Supervisory Body

In the event of violation of the obligations imposed by this Model on the SB, or of the rules of conduct or precautionary procedures provided therein, or of negligent and reckless behavior that has resulted in failure to monitor the implementation of, compliance with, and updating of the Model, the Board of Directors and the Sole Auditor shall take appropriate action, including the removal and replacement of the sole member of the SB.

External Collaborators and Business Partners

Any behavior in contrast with the lines of conduct indicated by this Model and such as to entail the risk of committing an offense sanctioned by the Decree, determines, according to the provisions of the specific contractual clauses included in the letters of appointment or partnership agreements, the termination of the contractual relationship. This is without prejudice to any claim for compensation if concrete damage to the Company results from such conduct, as in the case of the imposition of the measures provided for in the Decree.

4.3. Investigation Phase

The internal investigation phase is carried out by the SB, which is empowered to access documents, interview the people involved, and actively interface with the relevant First-Level Manager in order to acquire information and data.

At this stage, the SB must use due delicacy and imbue its behavior with obligations of confidentiality, seeking to limit as much as possible any impact on the work of the people it intends to interview or contact by telephone. The SB shall coordinate with the Human Resources Department to ensure alignment with the procedures set forth in the CCNL.

At the end of the investigation phase, the SB must prepare a summary report of the events, documents analyzed, and any persons interviewed and express its judgment.

4.4. Sanctions enforcement process

If it turns out that the person under investigation is actually involved, the SB shall send the compiled report to the HR Manager. The imposition of any disciplinary measures is the responsibility of the CEO and/or the Board of Directors, in consultation with the HR Manager, and must be carried out in compliance with the procedures set forth in Law No. 300/70 and the applicable collective bargaining agreements.

Organizational Model for "Adriatic LNG"

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

SPECIAL PART

Date	Description	Approved by
July 2025	Adaptation for new predicate offences	BoD

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CHAPTER C – Corporate offences, Market abuse and tax crimes ..... Error! Bookmark not defined.
C 1. Introduction ..... **Error! Bookmark not defined.**
C 2. Crimes relevant to the Company ..... **Error! Bookmark not defined.**
C 3. Identification of risk areas ..... **Error! Bookmark not defined.**
C 4. Rules of conduct ..... **Error! Bookmark not defined.**
C 5. Specific Control Measures ..... **Error! Bookmark not defined.**
CHAPTER D – Manslaughter or serious bodily harm committed with breach of laws governing the safeguarding of workplace health and safety ..... Error! Bookmark not defined.
D 1. Introduction ..... **Error! Bookmark not defined.**

D 2. Crimes relevant to the Company ..... **Error! Bookmark not defined.**
D 3. Identification of risk areas ..... **Error! Bookmark not defined.**
D 4. Rules of conduct ..... **Error! Bookmark not defined.**
D 5. Specific control measures ..... **Error! Bookmark not defined.**
CHAPTER E – Felonies against industry and commerce..... Error! Bookmark not defined.
E 1. Crimes relevant to the Company ..... **Error! Bookmark not defined.**
E 2. Identification of risk areas ..... **Error! Bookmark not defined.**
E 3. Rules of conduct ..... **Error! Bookmark not defined.**
E 4. Specific control measures ..... **Error! Bookmark not defined.**
CHAPTER F –Inducements not to make statements or to make false statements to the courts ..... Error! Bookmark not defined.
F 1. Crimes relevant to the Company ..... **Error! Bookmark not defined.**
F 2. Identification of risk areas ..... **Error! Bookmark not defined.**
F 3. Rules of conduct ..... **Error! Bookmark not defined.**
F 4. Specific control measures ..... **Error! Bookmark not defined.**
CHAPTER G – Environmental Crimes..... Error! Bookmark not defined.
G 1. ALNG Environmental Policy ..... **Error! Bookmark not defined.**
G 2. Crimes relevant to the Company ..... **Error! Bookmark not defined.**
G 3. Identification of risk areas ..... **Error! Bookmark not defined.**
G 4. Rules of conduct ..... **Error! Bookmark not defined.**
G 5. Specific control measures ..... **Error! Bookmark not defined.**
CHAPTER H – Felonies against individual's freedoms and offence of employment of irregular migrants ..... Error! Bookmark not defined.
H 1. Crimes relevant to the Company ..... **Error! Bookmark not defined.**
H 2. Identification of risk areas ..... **Error! Bookmark not defined.**
H 3. Rules of conduct ..... **Error! Bookmark not defined.**
H 4. Specific control measures ..... **Error! Bookmark not defined.**
CHAPTER I – Crimes of handling, laundering and investing illicitly derived funds, assets or utilities and self-laundering, Crimes involving non-cash payment instruments and fraudulent transfer of assets, Felonies committed by criminal organizations and Transnational crimes.. Error! Bookmark not defined.
I 1. Crimes relevant to the Company ..... **Error! Bookmark not defined.**
I 2. Identification of risk areas ..... **Error! Bookmark not defined.**
I 3. Rules of conduct ..... **Error! Bookmark not defined.**
I 4. Specific control measures ..... **Error! Bookmark not defined.**

Glossary

Sensitive activities: company activities that involve, or may potentially involve, a risk of committing the offenses set forth in the Decree;

Instrumental activities: company activities or processes that may potentially facilitate or support the commission of the offenses set forth in the Decree;

Consultants: individuals who by reason of professional expertise perform their intellectual work for or on behalf of the Company;

Employees: persons engaged by the Company under an employment or para-subordinate contract;

Legislative Decree 231/2001 or Decree: Legislative Decree No. 231 of 8 June 2001, as subsequently amended and supplemented;

Public Entity: an entity is considered a public body, even if it has a private legal structure, when—according to EU legislation transposed into Italian law—the following three criteria are met:

- it has legal personality;
- it was established to meet needs of general interest, not having an industrial or commercial character (e.g., the collection and disposal of municipal solid waste, the supply of electricity, gas, district heating services, etc.);
- alternatively, its activities are predominantly financed by the State, regional or local authorities, or other public bodies; or it is subject to management supervision by such entities; or more than half of the members of its administrative, management, or supervisory body are appointed by the State, regional or local authorities, or other public bodies;

Person charged with a public service: an individual who, in any capacity, performs a public service—meaning an activity governed by the same rules as a public function, but lacking the typical authoritative powers of the latter (Art. 358 of the Italian Criminal Code);

Confindustria guidelines: guidance document issued by Confindustria (approved on 7 March 2002 and updated in June 2021) for the development of organizational, management, and control models pursuant to the Decree;

Model or MOG231: the Organizational, Management, and Control Model pursuant to Legislative Decree 231/2001;

Corporate bodies: refers to the Company's governing bodies, including the administrative body, the Board of Statutory Auditors, and the Shareholders' Meeting;

Supervisory Body or SB: the body provided for under Article 6 of the Decree, responsible for overseeing the functioning of and compliance with the Model;

PA o Public Administration: includes all State administrations, including institutions and schools of all levels and types, educational institutions, State agencies and administrations with autonomous regulations, regions, provinces, municipalities, mountain communities and their consortia and associations, universities, autonomous public housing institutes, chambers of commerce, industry, crafts and agriculture and their associations, as well as all national, regional, and local non-economic public

bodies, and the administrations, agencies, and entities of the national health service. The following list is intended to be illustrative and not exhaustive:

- State Administrations: Government, Parliament, Ministries, ordinary and accounting judiciary, consulates and embassies, prefectures, police headquarters, etc.;
- Territorial Public Bodies: regions, provinces, municipalities;
- Local Health Authorities (*ASL*);
- Regional Environmental Protection Agencies (*ARPA*);
- Provincial Labor Directorates (*DPL*);
- National Labor Inspectorate;
- Social Security Institutions: *INPS* (National Social Security Institute), *INAIL* (National Institute for Insurance against Accidents at Work);
- Customs and Monopolies Agency (*ADM*);
- Revenue Agency (*Agenzia delle Entrate*);
- Italian Society of Authors and Publishers (*SIAE*);
- Law Enforcement Agencies: State Police, Carabinieri, *NAS* (Anti-Adulteration and Health Unit), Fire Brigade, *Guardia di Finanza*, etc.;
- Independent Supervisory Authorities: Data Protection Authority (*Garante Privacy*), Competition and Market Authority (*Antitrust*), National Anti-Corruption Authority (*ANAC*), etc.;
- Companies owned by public entities and territorial public bodies.

Partners: the Company's contractual counterparties, whether natural or legal persons, with whom it enters into any form of contractually regulated collaboration.

Public official: an individual who "performs a public legislative, judicial, or administrative function" (Article 357 of the Italian Criminal Code);

***Company*:** Adriatic LNG

Top or senior management: individuals who hold functions of representation, administration, or management of the Company or of one of its units with financial and functional autonomy, as well as individuals who, even de facto, exercise management or control over the Company;

Subordinates: individuals under the direction or supervision of any of the persons referred to in the previous point;

Company's Executive Body: the Board of Directors, the Chairperson of the Board of Directors, and the Chief Executive Officers of the Company.

APPENDICES

Appendix 1 - Risk Self-Assessment Matrix

Appendix 2 – Code of Ethics, *approved by the Board of Directors*

Appendices A, B, C, D, E, F, G, H, I – Area Sheets

1. INTRODUCTION

Pursuant to the provisions of Article 6, paragraph 1, letter a) of the Decree, Adriatic LNG (hereinafter "Adriatic" or the "Company"), through a process of risk mapping, evaluation of activities, existing controls and the business context in which it operates (so-called Risk Self-Assessment), has identified the sensitive activities (divided by type of crime and listed in the following paragraphs), within which crimes among those provided for by the Decree may potentially be committed.

In order to prevent or mitigate the risk of committing such offenses, the Company has therefore formulated general principles of conduct and general control principals applicable to all sensitive activities" and specific control principals for each of the identified risk activities. In this sense, the Special Part, as well as more generally this Model, is part of the broader system of organization of the Company, consisting of the rules of corporate governance and the internal control system in place as better outlined in the General Part above.

This Special Part is therefore aimed at regulating the conduct engaged in by the recipients of this Model as regulated in the General Part thereof. The objective of this Special Part is that all recipients, adopt rules of conduct in accordance with its prescriptions in order to prevent the occurrence of the crimes considered herein.

Specifically, this Special Part aims to:

A. indicate the essential control measures deputed to the prevention or mitigation of offenses, transposed into the company's operating procedures and practices, so as to make them suitable to prevent the commission of the offenses referred to in the Decree and deemed potentially applicable to the Company. Said control measures must be observed by all recipients of this Model for the purposes of its proper application;

B. provide the Supervisory Body and the heads of the other corporate functions that cooperate with it with operational tools to exercise control, monitoring and verification activities.

2. CRIMES THAT MAY AFFECT THE COMPANY

In light of the socio-economic context in which the Company operates, its history, and the type of activities it carries out, the Company has deemed the following categories of predicate offenses to be potentially relevant:

- **Offences committed within the context of relations with the Public Administration** (articles 24 e 25) – Chapter A;
- **IT-related felonies and unlawful processing of data** (article 24-*bis*) e **Felonies regarding breach of copyright** (article 25-*novies*) – Chapter B;
- **Corporate offences** (article 25-*ter*), **Market abuse** (article 25-*sexies*), **Tax crimes** (article 25-*quinquiesdecies*) – Chapter C;
- **Manslaughter or serious bodily harm committed with breach of laws governing the safeguarding of workplace health and safety** (article 25-*septies*) – Chapter D;
- **Felonies against industry and commerce** (article 25-bis.1) – Chapter E;
- **Inducements not to make statements or to make false statements to the courts** (article 25-*decies*) – Chapter F;

- **Environmental crimes** (article 25-*undecies*) – Chapter G;
- **Felonies against individual's freedoms** (article 25-*quinquies*) and **Offence of employment of irregular migrants** (article 25-*duodecies*) – Chapter H;
- **Crimes of handling, laundering and investing illicitly derived funds, assets or utilities and self-laundering** (article 25-*octies*), **Crimes involving non-cash payment instruments and fraudulent transfer of assets** (article 25-*octies*.1), **Felonies committed by criminal organizations** (article 24-*ter*) and **Transnational crimes** (article 10 of Law no. 146/2006) – Chapter I.

For the additional types of offenses provided for by the Decree as a cause of liability - and not considered by this Model - the Company believes that, in light of the main activity carried out, the socio-economic context in which it operates and the legal and economic relations and relationships that it usually establishes with third parties, there are no risk profiles such as to make the possibility of their commission in the interest or to the advantage reasonably well-founded. In this regard, however, steps have been taken to guard against the risks related to the aforementioned crimes by including appropriate principles of conduct in the Code of Ethics (Appendix 2). which in any case bind the recipients to respect the essential values.

The Company is committed to constantly assessing the relevance of any additional offenses, whether already provided for or to be provided for in the Decree in the future, for the purpose of their inclusion in the Model. In addition, as provided in the General Part, the Supervisory Body and corporate bodies are required to monitor the company's activities and supervise the adequacy of the Model, including identifying any new prevention needs that require updating the Model.

3. METODOLOGY

The methodology used to draft the Special Part of this Model and the related Risk Self-Assessment Matrix attached to it is described below.

3.1 The Processes of Adriatic LNG

Consistent with the provisions of Article 6, paragraph 2, letter. a) of the Decree, the Company has carried out a reconnaissance of the macro-areas/processes potentially at risk, and has taken steps to identify the so-called sensitive activities, i.e., those company activities within the scope of which there could be a risk of one of the crimes expressly referred to in the Decree being committed.

The Company has developed a Value Chain that identifies the processes within which all activities sensitive to the risk of crime under Legislative Decree 231/2001 are present. These activities have been mapped on the basis of an analysis of regulations and company documentation, and interviews conducted with company management during the Risk Self-Assessment phase.

The Value Chain was structured on three levels of detail:
- **Scope**, which identifies the main macro-areas of the organization;
- **Process**, evwhich can be associated with Scope, representing the main categories of business operations;
- **Sensitive Activity**, which describes the specific activities related to individual processes.

The scopes and related processes are listed below.

- ***Finance:***
  - Administration, Finance and Control - Treasury;
  - Administration, Finance and Control - Credit;
  - Administration, Finance and Control - Financial Accounting;
  - Administration, Finance and Control - Accounting for extraordinary transactions;
  - Budgeting.
- ***Purchasing:*** Procurement.
- ***Sales:*** Market.
- ***Legal and Corporate:*** Legal.
- ***Operations:***
  - Permits and Permissions; Open Season - Planning and Preparation;
  - Maintenance;
  - Logistics.
- ***External and Internal Relations:***
  - Communication;
  - Sponsorships;
  - Regulatory Affairs;
  - Institutional Affairs.
- ***Human Resources***
  - Human Resources Development and Management;
  - Administrative management of Human Resources;
  - Payroll.
- ***ICT***: Planning & IT;
- ***OHS***: Occupational Health and Safety.

3.2 The sensitive activities

As previously indicated, Article 6, paragraph 2, letter a) of the Decree stipulates that the model must identify the activities in which the predicate offenses may be committed. In line with this provision, ALNG has identified, for each area and business process, the Sensitive Activities in which 231 Offenses could be committed through the risk assessment activity referred to in the General Part of this Model.

Below is a list of the Sensitive Activities identified.

- Management of treasury activities: current accounts, collections, payments;
- Credit management;
- Management of ordinary bookkeeping (e.g., recording of invoices receivable and payable, credit notes, asset book, etc.) and preparation/approval of annual and semi-annual financial

reports (including the annual financial statements), interim reports or other corporate communications pertaining to the Company's economic status, results of operations or financial position;
- Management of extraordinary transactions (e.g., capital transactions and allocation of profits, sale and lease of companies/business units and other asset complexes/acquisition or disposal of corporate holdings, and investment management);
- Preparation and management of annual cost budget (company-wide) as well as approval of extra budgets;
- Communication, preparation, attendance, conduct, and minutes of Shareholders' Meetings and Board of Directors meetings;
- Management of relations with shareholders, auditors, Board of Statutory Auditors and Audit and Risk Committee;
- Preparation and approval of payment/declaration forms;
- Determination of direct and indirect taxes;
- Preparation and transmission of purchase requisitions;
- Selection of suppliers of goods, services, and intellectual work, negotiation and conclusion of related contracts;
- Suppliers qualification and monitoring;
- Negotiation and conclusion of contracts pertaining to real estate and registered movable property;
- Supplier master data management;
- Planning and preparation of the Open Season (defining the rules of the open season objectives such as quantity, capacity and market conditions, defining the auction rules and announcing the open season);
- Management of physical access to executive offices, production and extraction sites;
- Compatibility and quality approval: Assessment and approval of the compatibility and quality of LNG tankers for berthing at the ALNG terminal;
- Management of Gas Storage and Logistics (including Peak Shaving and Flexibility Service): Secure supervision of gas transfer operations between network points, including pipeline control, flow and pressure monitoring, and storage management;
- LNG Vaporization/Virtual Liquefaction;
- Management and Supervision of Maritime Services: Control and coordination of maritime activities, including monitoring of port operations and liquefied natural gas (LNG) unloading operations, including maritime safety, environmental protection and regulatory compliance;
- Management of scheduled/unscheduled routine and extraordinary maintenance work;
- Management of fulfilments in the area of National Cyber Security Perimeter;
- Management of ICT asset inventory activities (computer programs);
- Management of enterprise hardware systems;
- Management and development of enterprise software systems (development, implementation, and maintenance of software, equipment, devices, connections, networks, or technical components related to the information system);
- Management of physical access to sites where IT infrastructure resides;
- Allocation and use of corporate utilities (e.g. ICT devices, fuel cards) for individual use by internal and external users;
- Access, account and profile management (e.g.: for management and administrative-accounting software; for Internet access and e-mail use; for System Administrator credential management; etc.);

- Registration and qualification of Open Season participants (collection of participants' bids and qualification of participants);
- Bid evaluation (evaluation of bids received, consistent with predefined criteria, in terms of price, duration, and capacity);
- Stipulation of contracts - Allocation of regasification capacity to customers;
- Activities of representing "special interests" to policy makers (so-called lobbying activities);
- Management of court litigation, extrajudicial activities, and arbitration proceedings;
- Definition of contract standards and review of any changes to standards;
- Selection, recruitment, employment and administrative management of personnel, including management of employees on secondment and agency workers;
- Defining compensation policy and setting and assigning performance goals and subsequent evaluation;
- Management of training activities;
- Management of expense reimbursements to employees, former employees, corporate officers, and third parties;
- Management of welfare initiatives;
- Employee Master management;
- Management of staff social security and welfare benefits;
- Calculation and payment of salaries;
- Management of internal and external corporate communication activities;
- Management of sponsorships and donations;
- Relations with representatives of the Public Administration in the context of the inspection and control activities carried out by them and their related verbalization, as well as the acquisition of the findings made (e.g., Italian Revenue Agency, Energy and Gas Authority, INAIL, INPS);
- Relations with representatives of the Public Administration in the context of the management of regulatory and administrative requirements, including through external parties, requests for authorizations, permits and licenses (e.g., Ministries and Port Authority);
- Fulfillments related to Legislative Decree 81/08 - Identification of applicable regulatory provisions, which must be complied with in order to meet technical and structural standards;
- Fulfillments related to Legislative Decree 81/08 - Definition of resources, roles and responsibilities to ensure activities aimed at the implementation of safe work procedures and instructions by workers;
- Fulfillments related to Legislative Decree 81/08 - Risk assessment and preparation of consequent prevention and protection measures;
- Fulfillments related to Legislative Decree 81/08 - Identification and management of collective and/or individual protection measures to contain or eliminate risks;
- Fulfillments related to Legislative Decree 81/08 - Management of emergencies, firefighting and first aid activities;
- Fulfillments related to Legislative Decree 81/08 - Procurement management;
- Fulfillments related to Legislative Decree 81/08 - Health surveillance activities;
- Fulfillments related to Legislative Decree 81/08-Competence, information, training and awareness of workers;
- Fulfillments related to Legislative Decree 81/08 - Checks on purchases, acquisition of documentation and certifications required by law;
- Fulfillments related to Legislative Decree 81/08 - Maintenance activities aimed at compliance with applicable technical and health and safety standards;

- Fulfillments related to Legislative Decree 81/08 - Activities of communication, participation and consultation, management of periodic safety meetings, consultation with workers' safety representatives;
- Fulfillments related to Legislative Decree 81/08 - Management of documentation and recording systems in order to ensure traceability of activities.

3.3 The 231 Risk Self-Assessment Matrix

The key elements of the Model and the eligibility requirements set forth by the legislator are guaranteed through the 231 Risk Self-Assessment Matrix (hereinafter also referred to as "RSA 231"), which facilitates and guides the identification of the parts applicable to individual recipients, through a precise association between the functions (with indication of the related CEO-1 and CEO-2 functions) and the related applicable control measures.
In particular, the RSA 231 Matrix provides for the performance of two phases, each of which is described in the following paragraphs, outlining the objectives, the activities carried out by the actors involved, and the methodologies and tools defined:

- Risk identification;
- Risk measurement.

3.3.1 Risk Identification

The Risk Identification phase aims to identify areas where there may be a theoretical risk of crimes being committed through a detailed analysis of company activities and related organizational tools, with a view to verifying the abstract applicability of the types of crimes provided for in Decree 231.

The analysis was also aimed at assessing, with respect to the types of offences covered by Decree 231, which ones are considered to be of interest to the Company, taking into account its organization and the nature of its activities.

An analysis of the areas/processes and an assessment of the profile of sensitive activities potentially at risk of integration of the predicate offenses indicated by Legislative Decree 231/01 were conducted, including through interviews with certain company functions in order to explore the following topics:

- Identification of activities at risk of committing 231 offenses (Sensitive Activities);
- Scope of activities;
- Operating methods for carrying out the identified sensitive activities;
- Control measures.

The analysis activities are an essential prerequisite for the 231 Model, as they determine the scope of effectiveness and operability of all its constituent elements. Consequently, they must be subject to periodic evaluation and continuous updating, including on the initiative of the SB. Furthermore, they require review whenever there are substantial changes in the Company's organizational structure (e.g., establishment or reorganization of units, start-up or modification of activities) or in the event of regulatory changes (e.g., the introduction of new categories of offenses or the inclusion of new offenses under the Decree).

3.3.2 Risk Measurement

The Risk Measurement phase aims to assess activities at risk of committing 231 offences (Sensitive Activities) and the related controls applied.

Following the logic of the Risk Self-Assessment Matrix, the assessment of Sensitive Activities and the Control System is based, in line with best practices, on a methodology that involves carrying out analyses with respect to the following three dimensions:

- **Inherent Risk** of Sensitive Activity, i.e., the assessment of the abstract possibility of committing unlawful conduct in the interest or to the advantage of the entity, regardless of the existence of internal control measures;
- **Control System Assessment**, i.e., the existence of control measures to mitigate the Sensitive Activity;
- **Residual Risk** of Sensitive Activities, resulting from the correlation between the assessments of inherent risk and control strength.

The inherent risk value is determined by:

- **Impact:** assessment of the relevance of the Sensitive Activity with respect to the sanctioning mechanism provided for by Legislative Decree 231/2001, as reported below:

Description	Legislative Decree 231/01
Catastrophic	For offenses subject to disqualifying sanctions and monetary penalties
Major	For offenses subject to monetary penalties > 700 quote
Moderate	For offenses subject to monetary penalties $400 < x \leq 700$ quote
Minor	For offenses subject to monetary penalties $200 < x \leq 400$ quote
Insignificant	For offenses subject to monetary penalties $100 < x \leq 200$ quote

- **Probability**: assessment of the frequency and/or significance of the Sensitive Activity based on specific qualitative and quantitative drivers listed below:

Description	Factors to consider when determining the probability of occurrence	Probability
Very Low	Exceptional business operations (There is evidence that the event has never occurred in the last 10 years)	0% -5%
Low	Remote business operations	5% - 25%
Medium	Reduced business operations	25% - 50%
High	Normal business operations	50% - 75%
Very High	High business operations	75% - 100%

The correlation between probability and impact determines the value of Inherent Risk associated with the Sensitive Activity, identifying the following four levels:

- Low;
- Medium;
- High;
- Very High.

The assessment of the Control System, through specific interviews with Company Departments and analysis of ALNG's Internal Regulations, has led to the identification of three levels of assessment:

- **Adequate**: meaning that the strength of the control is adequate to mitigate the risk;
- **Partially Adequate**: meaning that the strength of the control is partially adequate for risk mitigation;
- **Inadequate**: meaning that the strength of the control is inadequate for risk mitigation;

It should be noted that the design of the control framework was assessed during the Risk Self-Assessment. Assessments of its effectiveness are not included in the RSA 231 Matrix.
The Company carries out periodic monitoring activities to test the effectiveness of the controls provided for in the Model.
The **residual risk** of the Sensitive Activity is given by the correlation of the assessments of inherent risk and control strength and is classified according to the following four levels:

- Low;
- Medium;
- High;

- Very High.

It should be noted that the strength of the control affects the assessment of the inherent risk, reducing its estimate by a maximum of one level. Therefore, if the inherent risk is high and the strength of the control is assessed as adequate, the residual risk will be medium. This approach reflects the prudent methodology adopted in the preparation of the RSA 231 matrix and in the subsequent risk assessment.

It should also be noted that the methodology adopted, in accordance with Risk Management best practices, does not provide for the possibility that the strength of the control is such as to completely eliminate the risk of commission of the predicate offenses.

4. STRUCTURE OF THE SPECIAL SECTION

The Special Part of the Model is divided into sections defined on the basis of the families of predicate offenses that were considered relevant by the Company as part of the Risk Self-Assessment process.
Each section of the Special Part:

I. describes the types of crimes considered relevant to the Company's liability and identifies in relation to them the **sensitive activities** at risk (i.e., the activities within which it is theoretically possible for crimes identified in the risk self-assessment to be committed);

II. identifies the **general principles of conduct** that must inform the activities of all recipients of the Model who operate within the scope of the aforementioned sensitive activities;

III. identifies, for each of the processes, and the respective sensitive activities associated with each process, **the specific control principles**, as prevention and control measures that the Company and all recipients of the Model are required to observe. These specific control principles should be considered integrated into specific company protocols, i.e., in specific procedures.

It should be noted that for each area, an "Area Sheet" has been drawn up and attached to this document, which provides detailed information on the controls applicable to the respective processes and sensitive activities. The respective area sheets provide detailed information on the information system controls, delegations and powers of attorney, segregation of duties, reporting, formalization, and traceability applicable to the sensitive activities of the area in question.

The list of area sheets is provided below:

- *Finance – Appendix A;*
- *Purchasing – Appendix B;*
- *Sales – Appendix C;*
- *Legal and Corporate – Appendix D;*
- *Operations – Appendix E;*
- *External and Internal Relations – Appendix F;*
- *Human Resources – Appendix G;*
- *ICT – Appendix H;*
- *OHS (Occupational Health and Safety) – Appendix I.*

5. PREVENTION PROTOCOLS

The Company identifies the following prevention protocols, which it implements in the context of all operations concerning the sensitive activities referred to in the following chapters. The following rules must be observed by all recipients of the Model in the performance of sensitive activities:

- ***traceability of operations***: every operation and/or business transaction must be authorized, consistent, documented, justified, recorded and at all times verifiable. The processes by which decisions are elaborated and made, the formation of acts and their authorization levels, must be reconstructible so that the transparency of the choices made and the motivations that inspired them are guaranteed. All Recipients are required to formalize the documentation related to each operation within sensitive activities by taking care of its updating and keeping it available to the SB;
- ***segregation of duties***: there should be no subjective identity between those who make or implement decisions for the conduct of operations, those who are required to give accounting evidence, and those who are required to carry out the relevant controls;
- ***allocation of responsibilities***: the powers and responsibilities of each person who carries out transactions within the scope of sensitive activities must always be clearly defined, formalized and made known within the Company and externally where necessary;
- ***signature and authorizing powers***: proxies, signatory powers and spending thresholds must be appropriate to the office held and effective with respect to the activities to be carried out; all acts, contracts, requests and formal communications, especially those forwarded to the Public Administration, must be handled and signed only by those with appropriate powers to represent the Company;
- ***storage/retention of documents***: documents pertaining to the Company's activities must always be archived and kept by the competent office and in such a way that they cannot be subsequently altered, except by giving specific evidence and allowing access only to the competent parties, according to internal regulations, and the supervisory bodies;
- ***confidentiality***: access to the documents already filed, referred to in the previous point, is allowed to the head of the department and the person delegated by him/her, if any. Access is also allowed to the members of the Board of Auditors, the Supervisory Body, the Board of Directors and the auditing firm.

6. INTERNAL MANAGER

For all operations within the scope of the sensitive activities identified in the different sections of the Special Part, an **internal Manager** (or "First Level Manager," CEO-1) is identified as specified in the Risk Self-Assessment Matrix, whose responsibilities are defined in the General Part of the Model.

7. THE CONTROLS OF THE SUPERVISORY BODY

Without prejudice to the discretionary power of the Supervisory Body to take action with specific verifications (for which please refer to what is explained in the General Part of this Model), the Supervisory Body carries out periodic checks on the activities potentially at risk of commission of the crimes referred to in Legislative Decree 231/2001 (sensitive activities), aimed at verifying the correct performance of the activities themselves in relation to the rules set forth in the Model.

To this end, the Supervisory Body is guaranteed free access to all relevant company documentation.

CHAPTER A – Offences committed within the context of relations with the Public Administration

Articles 24 and 25 of Legislative Decree 231/2001

A 1. Introduction

The concept of **Public Administration** in criminal law is understood in a broad sense, encompassing the entire activity of the state and other public entities; therefore, crimes against Public Administration prosecute acts that impede or disrupt the regular performance not only of the activity - in the technical sense - of administration, but also of legislative and judicial activity. Thus, the Public Administration understood as the totality of all public functions of the state or other public entities is protected.

Those who represent the Public Administration for the purposes of criminal law are those who perform a public function or public service.

A **public function** is understood to be activities governed by rules of public law that pertain to legislative (state, regions, provinces with special status, municipalities, etc.), administrative (members of state and territorial administrations, Police Forces, members of supranational administrations, Chambers of Commerce, etc.), judicial (judges, bailiffs, auxiliary bodies of the Administration of Justice such as receivers or liquidators in bankruptcy, etc.) functions.

The Public Function is characterized by the exercise of:

- ***authoritative power***, i.e., that power which enables the Public Administration to achieve its ends by means of actual commands, with respect to which the private individual is in a position of subjection. This is the activity in which the so-called power of imperium is expressed, which includes both the power of coercion (arrest, search, etc.) and the power to challenge violations of the law (assessment of contraventions, etc.), and the powers of hierarchical supremacy within public offices
- ***certifying power*** is that which gives the certifier the power to attest to a fact with evidentiary effect.

Public service is defined as:

- activities governed by rules of public law;
- characterized by the lack of authoritative or certifying powers typical of the civil service;
- excluding the performance of simple orderly duties and the performance of merely material work.

Individuals who perform a public function or public service are called public officials or persons charged with a public service.

A **public official** is one who can form or manifest the will of the public administration or exercise authoritative or certifying powers.

By way of example, but not limited to, members of state and territorial administrations, members of supranational administrations (e.g., the European Union), NAS, members of Supervisory Authorities, members of the Police and the Guardia di Finanza, members of Chambers of Commerce, directors of public economic entities, judges, judicial officers, and auxiliary bodies of the Administration of Justice (e.g., receivers) are considered public officials.

On the other hand, a **person charged with a public service** performs activities pertaining to the care of public interests or the satisfaction of needs of general interest subject to the supervision of a public authority. Criminal law has clarified that the bureaucratic framing of the person in the structure of a

public body is not a criterion for recognizing the status of a person charged with a public service, since what matters is the activity actually carried out by the person. Therefore, even a private individual or the employee of a private company can be qualified as a person charged with a public service when he or she carries out activities aimed at the pursuit of a public purpose and the protection of a public interest.

By way of example but not limited to, employees of the National Health Service, employees of the cash office of a public institution, employees of hospital institutions, the ASL, INAL, INPS, employees of municipal energy companies, banks, post offices, customs offices, members of city councils, employees of the State Railways and the Highway Company are considered to be persons charged with public service.

A 2. Crimes relevant to the Company

Based on the analyses conducted, the following offences committed within the context of relations with the Public Administration (Articles 24 and 25 of the Decree) are considered applicable to the Company.

- **Misappropriation of public disbursements**, provided for in Article 316-bis of the Criminal Code and constituted by the conduct of anyone who, unrelated to the Public Administration, having obtained from the State or other public body or from the European Communities contributions, grants, financing, subsidized loans or other disbursements of the same type, however denominated, intended for the realization of one or more purposes, does not allocate them to the intended purposes.
- **Undue receipt of public disbursements**, provided for in Article 316-ter of the Criminal Code and consisting of the conduct of anyone who, unless the fact constitutes the crime provided for in Article 640-bis of the Criminal Code, through the use or presentation of false statements or documents or certifying untrue things, or through the omission of due information, unduly obtains, for themselves or others, contributions, grants, financing, subsidized loans or other disbursements of the same type, however named, granted or disbursed by the State, other public bodies or the European Communities.
- **Fraud to the detriment of the State or other public entity or the European Communities**, provided for in Article 640, paragraph 2, no. 1 of the Criminal Code, and constituted by the conduct of anyone who, by means of artifice or deception, misleading someone, procures for themselves or others an unjust profit to the detriment of others.
- **Computer fraud to the detriment of the State or other public entity**, provided for in Article 640-ter of the Criminal Code and consisting of the conduct of those who, by altering in any way the operation of a computer or telematic system or intervening without right in any manner on data, information or programs contained in a computer or telematic system pertaining to it, procure for themselves or others an unjust profit to the detriment of others.
- **Bribery for the exercise of office**, provided for in Article 318 of the Criminal Code and consisting of the conduct of the public official who, for the exercise of their functions or powers, unduly receives, for themselves or a third party, money or other benefits or accepts the promise thereof.
- **Bribery for an act contrary to the duties of office**, provided for in Article 319 of the Criminal Code and consisting of the conduct of a public official who, in order to omit or delay or to have omitted or delayed an act of their office, or in order to perform or to have performed an act contrary to the duties of office, receives, for themselves or for a third party, money or other benefits, or accepts the promise thereof.

- **Bribery in judicial proceedings**, provided for in Article 319-ter of the Criminal Code and consisting of the conduct referred to in Articles 318 and 319 of the Criminal Code when committed to favor or damage a party in a civil, criminal or administrative trial.
- **Undue inducement to give or promise benefits**, provided for in Article 319-quater of the Criminal Code and consisting of the conduct, unless the act constitutes a more serious crime, of the public official or person in charge of a public service who, abusing their position or powers, induces someone to give or promise unduly, to them or a third party, money or other benefits.
- **Corruption of a person in charge of a public service**, provided for in Article 320 of the Criminal Code, and consisting of the conduct set forth in Articles 318 or 319 of the Criminal Code when committed by the person in charge of a public service.
- **Punishments for the corruptor**, provided for in Article 321 of the Criminal Code concerning the punishments established in Articles 318, 319, 319-bis, 319-ter and 320 of the Criminal Code in relation to the hypotheses of Articles 318 and 319 of the Criminal Code, also apply to the person who gives or promises the public official or the person in charge of a public service the money or other utility.
- **Incitement to bribery**, provided for in Article 322 of the Criminal Code and consisting of the conduct of a person who offers or promises money or other benefits not due to a public official or a person in charge of a public service, for the exercise of their functions or powers, if the offer or promise is not accepted. Article 322 of the Criminal Code regulates the case where, the offer or promise is made to induce a public official or a person in charge of a public service to omit or delay an act of their office, or to do an act contrary to their duties, if the offer or promise is not accepted.
- **Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery, of members of international courts or organs of the European Communities or international parliamentary assemblies or international organizations and officials of the European Communities and foreign states**, provided for in Article 322-bis of the Criminal Code, and pursuant to which the provisions of Articles 314, 314-bis, 316, 317 to 320 and 322, paragraphs 3 and 4 also apply
  - to members of the Commission of the European Communities, the European Parliament, the Court of Justice and the European Court of Auditors;
  - to officials and agents employed under contract in accordance with the Staff Regulations of the European Communities or the Conditions of Employment of Other Servants of the European Communities;
  - to persons seconded by Member States or by any public or private entity to the European Communities, who perform duties equivalent to those of officials or agents of the European Communities;
  - to members and employees of bodies established on the basis of the Treaties establishing the European Communities;
  - to those who, within other member states of the European Union, perform functions or activities corresponding to those of public officials and persons in charge of a public service;
  - to the judges, the Prosecutor, the Deputy Prosecutors, the officials and agents of the International Criminal Court, to persons seconded by the States Parties to the Rome Statute of the International Criminal Court who perform duties equivalent to those of officials or agents of the Court, and to

members and staff of bodies established under the Rome Statute of the International Criminal Court;
- to persons performing functions or activities corresponding to those of public officials and persons charged with a public service within public international organizations;
- to members of international parliamentary assemblies or an international or supranational organization and to judges and officials of international courts;

The provisions of Articles 319-quater, paragraph 2, 321 and 322, paragraphs 1 and 2 of the Criminal Code shall also apply if the money or other benefit is given, offered or promised:
- to the persons specified in the first paragraph of this article;
- to persons who perform functions or activities corresponding to those of public officials and persons in charge of a public service within other foreign states or international public organizations.

The persons specified in the first paragraph are assimilated to public officials, if they perform corresponding functions, and to persons in charge of a public service in other cases.

- **Trafficking in unlawful influence**, provided for in Article 346-bis of the Criminal Code, consists of the conduct of anyone who, outside the cases of complicity in the crimes referred to in Articles 318, 319 and 319-ter and in the corruption crimes referred to in Article 322-bis, intentionally using for the purpose existing relations with a public official or a person in charge of a public service or one of the other persons referred to in Art. 322-bis, unduly causes to give or promise, to themselves or others, money or other economic benefit, in order to remunerate a public official or a person in charge of a public service or one of the other persons referred to in Article 322-bis, in connection with the performance of their duties, or to carry out other illicit mediation. Other unlawful mediation means mediation to induce the public official or person in charge of a public service or one of the other persons referred to in Article 322-bis to perform an act contrary to official duties constituting a crime from which undue advantage may be derived.
- **Fraud in public supply**, provided for in Article 356 of the Criminal Code and consisting of the conduct of anyone who commits fraud in the execution of supply contracts or in the fulfillment of other contractual obligations indicated in Article 640-ter.

A 3. Identification of Risk Areas

Through a risk and control self-assessment activity, available in the Company's records, the Company has identified the areas listed below, within which, potentially, some of the offenses in relations to the Public Administration provided for in Articles 24 and 25 of the Decree could be committed.

The following are the areas, whose owners are identified in the Risk Control Matrix (Annex 1):
- Finance;
- Purchasing;
- Sales;
- Legal and Corporate;
- Operations;
- External and Internal Relations;
- Human Resources;
- ICT.

A 4. Rules of Conduct

All Recipients of the Model, as identified in the General Section, shall adopt rules of conduct in accordance with the principles listed below, when carrying out or executing operations in the areas mentioned above, in order to prevent the occurrence of crimes against the Public Administration relevant to the Company and provided for in the Decree.

The principles identified in the **Code of Ethics** (Appendix 2), and in the **Basic Control Standards** constitute a prerequisite for and an integral part of the general principles of conduct referred to in this paragraph, as well as the specific safeguards and prevention and control measures referred to in the following paragraph.

Exceptions, violations, or suspected violations of the rules governing the activities at risk of crime referred to in this Special Part shall be reported by all employees and corporate bodies in the manner provided in the General Part of the Model.

In general, the **following principles of conduct** are established for sensitive activities related to the crimes set forth in Articles 24 and 25 of the Decree.

It is prohibited for all Recipients of the Model to:

- deal with the Public Administration on behalf of the Company without appropriate delegated or proxy authority.
- exploit preferential paths or personal knowledge to influence Public Administration decisions or obtain confidential information.
- offer money or other benefits to public officials, persons charged with a public service or officials of the Judicial Authority, including their family members, to obtain advantages or influence their decisions.
- granting undue compensation to suppliers or external collaborators working on behalf of the Company in dealings with the Public Administration.
- pay, propose or ask third parties to offer money or other benefits to public officials of the Judicial Authority or their family members when the Company is a party to judicial proceedings.
- conferring professional assignments, promising gifts, money or other benefits to those who carry out assessments, inspections or belong to public or judicial authorities.
- resort to sponsorships, assignments, consultancy or advertising that disguise gifts or gratuities to public officials, their family members or public entities.
- submit to the Public Administration statements, communications or documents containing false information or omit relevant data to obtain favorable measures.
- allocate public contributions, grants or financing for purposes other than those for which they were granted.

In addition, all Recipients are required to:

- act exclusively within the scope of the proxies and powers of attorney received by the Company when dealing with the Public Administration.
- ensure transparency and fairness in the management of relations with the Public Administration, avoiding any form of undue influence or favoritism.

- ensure that any remuneration paid to suppliers or external collaborators is adequately justified in relation to the type of task performed.
- submit to the Public Administration statements, communications and documents containing true, complete and not misleading information.
- use public contributions, grants and financing exclusively for the purposes for which they were granted.

A 5. Specific control measures

In addition to the principles of conduct outlined in the previous section, the company processes and related sensitive activities are governed by the procedures, regulations and protocols described below.

The Areas, related sensitive processes and activities, and controls are listed below:

1. *FINANCE AREA*

*With reference to the **Administration Finance and Control** process, the following **sensitive activities** have been identified:*

- Management of treasury activities: current accounts, collections, payments;
- Credit management;
- Management of ordinary accounting (e.g., registration of invoices receivable and payable, credit notes, asset register, etc.) and preparation/approval of annual and half-yearly financial reports (including the annual financial statements), interim management reports or other corporate communications pertaining to the Company's economic, asset or financial situation;
- Management of Extraordinary Transactions (e.g., capital transactions and allocation of profit, purchase and sale and lease of companies/business units and other complexes of assets/acquisition or disposal of corporate holdings, and investment management).

*With reference to the **Budgeting** process, the following **sensitive activity** has been identified:*

- Preparation and management of the annual cost budget (company-wide) as well as approval of extra budgets.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Accounts Payable Procedure;
- Account Reconciliation Procedure;
- Regasification Code
- Financial Accounting Procedure;
- Articles of Association;
- Company WP&B Procedure and Capital Budgeting Procedure.

For the precise details of the controls, please refer to the *"Finance" area sheet* (Appendix A) in which the information system, delegation of powers and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *PURCHASING AREA*

*With reference to the **Procurement** process, the following **sensitive activities** have been identified:*

- Preparation and transmission of purchase requisitions;
- Selection of suppliers of goods, services and intellectual work, negotiation and conclusion of related contracts;
- Qualification and monitoring of suppliers;
- Negotiation and conclusion of contracts pertaining to real estate and registered movable property;
- Management of the supplier registry.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Corporate Procurement Manual;

For the precise details of the controls, please refer to the *"Purchasing" area sheet* (Appendix B) in which the information system, delegation and proxy, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

3. *SALES AREA*

*With reference to the **Market** process, the following **sensitive activities** have been identified:*

- Registration and Qualification of Open Season participants (collection of participants' bids and qualification of participants);
- Bid Evaluation (evaluation of bids received, consistent with predefined criteria, in terms of price, duration and capacity);
- Stipulation of contracts - Allocation of regasification capacity to customers;
- Activities of representing "special interests" to political decision-makers (so-called lobbying activities).

To oversee the above **sensitive activities**, the Company has adopted the following **internal regulations**:

- Regasification Code;
- Auction Procedure;
- Transitional Auction Regulations;
- Information Management - Records Management Procedures Manual;
- Public Affair & Community Awareness - Public Affair Manual;
- Safety and Maritime Police Regulations of the Adriatic LNG Marine Terminal;

For the precise details of the controls, please refer to the *"Sales" area sheet* (Appendix C) in which the information system safeguards, delegations and proxies, segregation of duty, reporting, formalization and traceability applicable to the sensitive activities of the area in question are detailed.

4. *LEGAL AND CORPORATE AREA*

*With reference to the **Legal** process, the following **sensitive activities** have been identified:*

- Management of court litigation, out-of-court activities and arbitration proceedings;
- Definition of contractual standards and review of any amendments to standards.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Corporate Procurement Manual.

For the precise details of the controls, please refer to the *"Legal and Corporate" area sheet* (Appendix D) in which the information system safeguards, delegations and proxies, segregation of duty, reporting, formalization, and traceability applicable to the sensitive activities of the area in question are detailed.

5. *OPERATIONS AREA*

*With reference to the **Open Season - Planning and Preparation** process, the following **sensitive activity** has been identified:*

- Open Season Planning and Preparation (defining the rules of the open season objectives such as quantity, capacity and market conditions, defining the auction rules and announcing the open season).

*With reference to the **Logistics** process, the following **sensitive activity** has been identified:*

- Management and Supervision of Maritime Services: Control and coordination of maritime activities, including monitoring of port operations and liquefied natural gas (LNG) unloading operations, including maritime safety, environmental protection and regulatory compliance.

*With reference to the **Maintenance** process, the following sensitive activity has been identified:*

- Management of scheduled/unscheduled ordinary and extraordinary maintenance operations.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Regasification Code;
- Corporate Procurement Manual;
- Law & Market and Operations Interfaces Procedure;
- Safety and Maritime Police Regulations of the Adriatic LNG Marine Terminal;
- Personnel Safety Management - Safety Manual;
- Security Management - GFO Guard Force Order – Shorebase;
- Operating & Maintenance Procedures - Operations Logistics Manual;
- Operating & Maintenance Procedures - Alarm Management Manual;
- Operating & Maintenance Procedures - Marine Operations Manual;
- Operating & Maintenance Procedures - Cranes and Lifting Gear - VOLUME 2;
- Operating & Maintenance Procedures - Terminal Regulations and information booklet;
- Work Management - Operations Work Management Manual;
- Work Management - Safe Work Practice Manual;
- Environmental Management - Environmental Management Manual;
- Environmental Management - Environmental Monitoring Plan;
- Environmental Management - Waste Management Plan;
- Maintenance System Manual;
- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training.

For the precise details of the controls, please refer to the *"Operations" area sheet* (Appendix E) in which the information system, delegation of powers and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

6. *EXTERNAL AND INTERNAL RELATIONS AREA*

*With reference to the **Communications** process, the following **sensitive activity** has been identified:*

- Management of internal and external corporate communication activities.

*With reference to the **Sponsorship** process, the following sensitive activity has been identified:*

- Management of Sponsorships and Donations.

*With reference to the **Regulatory Affairs** process, the following **sensitive activity** has been identified:*

- Relationships with representatives of the Public Administration as part of the inspection and control activities carried out by them and their related minutes, as well as the acquisition of the findings made (e.g., Revenue Agency, Energy and Gas Authority, INAIL, INPS).

*With reference to the process **Institutional Affairs**, the following **sensitive activity** has been identified:*

- Relationships with representatives of the Public Administration as part of the management of regulatory and administrative requirements, including through external parties, requests for authorizations, permits and licenses (e.g., Ministries and Port Authority).

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Adriaticlng.it and Intranet: Contents Management;
- Public & Government Affairs Manual;
- Sponsorship and Donations Procedure:
- Information Management - Records Management Procedures Manual;
- Public Affair & Community Awareness - Public Affair Manual;
- Government & Industry Communication & Interaction Procedure;
- Safety and Maritime Police Regulations of the Adriatic LNG Marine Terminal;

For the precise details of the controls, please refer to the *"External and Internal Relations" area sheet* (Appendix F) in which the information system, delegations and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

7. *HUMAN RESOURCES AREA*

*With reference to the **Human Resources Development and Management** process, the following **sensitive activities** have been identified:*

- Selection, recruitment, employment and administrative management of personnel, including management of employees on secondment and agency workers;
- Definition of remuneration policy and definition and assignment of performance objectives and subsequent evaluation;
- Management of training activities;
- Management of expense reimbursements to employees, former employees, company officers and third parties;
- Management of welfare initiatives.

*With reference to the **Human Resources Administrative Management** process, the following **sensitive activities** have been identified:*

- Management of Employee Records;
- Management of Employee Social Security and Welfare Benefits.

*With reference to the **Payroll** process, the following **sensitive activity** has been identified:*

- Calculation and payment of salaries.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training;
- Performance assessment and compensation guidelines;
- Travel Policy;
- Welfare Regulations;
- Control Catalogue Payroll.

For the precise details of the controls, please refer to the *"Human Resources" area sheet* (Appendix G) in which the information system safeguards, delegations and proxies, segregation of duty, reporting, formalization, and traceability applicable to the sensitive activities of the area in question are detailed.

8. *ICT AREA*

*With reference to the **Planning & IT** process, the following **sensitive activities** have been identified:*

- Management of compliance with the National Cybersecurity Perimeter;
- Management and development of corporate software systems (development, implementation and maintenance of software, equipment, devices, connections, networks or technical components related to the IT system);
- Allocation and use of corporate utilities (e.g., ICT devices, fuel cards) for individual use by internal and external users.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Management of Change - Management of Change Manual;
- GDPR right Procedure;
- General Information Processing of Personal Data;
- Management & Protection of Information (MPI) Policies;
- End User Applications Guidelines (EUA);
- Fixed Asset and Material Inventory Procedure;
- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training.

For the precise details of the controls, please refer to the *"ICT" area sheet* (Appendix H) in which the information system, delegations and proxies, segregation of duty, reporting, formalization, and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

CHAPTER B – IT-related felonies and unlawful processing of data and felonies regarding breach of copyright

Articles 24-bis and 25-novies of Legislative Decree 231/2001

B.1 Crimes relevant to the Company

Based on the analysis conducted, the following predicate offenses are considered applicable to the Company:

IT-related felonies and unlawful processing of data (*Article 24-bis of Legislative Decree 231/2001*)

- **Forgery in computer documents**, provided for in Article 491-bis of the Criminal Code and consisting of the hypotheses of material or ideological forgery committed by a representative of the Public Administration or by a private individual, if the same relate to a "public computer document having evidentiary effectiveness," i.e., a computer document bearing at least a simple electronic signature. "Computer document" means the computer representation of legally relevant acts, facts or data (this crime extends the criminal prosecution of offenses provided for within Book II, Title VII, Chapter III of the Criminal Code to computer documents having evidentiary effect).
- **Unauthorized access to a computer or telematic system**, provided for in Article 615-ter of the Criminal Code and consisting of the conduct of anyone who abusively enters a computer or telematic system protected by security measures or remains there against the express or tacit will of those who have the right to exclude them.
- **Unauthorized possession, dissemination and installation of equipment, codes and other means of access to computer or telematic systems**, provided for in Article 615-quater of the Criminal Code and consisting of the conduct of anyone who, in order to procure for themselves or others an advantage or to cause damage to others, illegally procures, possesses, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs equipment, tools, parts of equipment or tools, codes, passwords or other means suitable for access to a computer or telematic system, protected by security measures, or otherwise provides indications or instructions suitable for the aforementioned purpose.
- **Illegal interception, obstruction or interruption of computer or telematic communications**, provided for in Article 617-quater and consisting of the conduct of anyone who fraudulently intercepts communications relating to a computer or telematic system or between several systems, or prevents or interrupts them, or reveals, by any means of public information, in whole or in part, the content of such communications.
- **Unauthorized possession, dissemination and installation of equipment and other means to intercept, prevent or interrupt computer or telematic communications**, provided for in Art. 617-quinquies and constituted by the conduct of anyone who, outside the cases permitted by law, in order to intercept communications relating to a computer or telematic system or between several systems, or to prevent or interrupt them, procures, possesses, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs equipment, programs, codes, passwords or other means designed to intercept, prevent or interrupt communications relating to a computer or telematic system or between several systems.
- **Damage to computer information, data, and programs**, provided for in Article 635-bis of the Criminal Code and consisting of the conduct of anyone who destroys, deteriorates, deletes, alters, or suppresses others' computer information, data, or programs, unless the act constitutes a more serious crime.

- **Damage to information, data and computer programs used by the State or other public entity, or otherwise of public interest**, provided for in Article 635-ter of the Criminal Code and consisting of the conduct of anyone who commits an act directed at destroying, deteriorating, erasing, altering or suppressing information, data or computer programs of military interest or relating to public order or public safety or health or civil protection or otherwise of public interest, unless the act constitutes a more serious crime.
- **Damage to computer or telematic systems**, provided for in Article 635-quater of the Criminal Code and constituted by the conduct of anyone who through the conduct referred to in Article 635-bis, or through the introduction or transmission of data, information or programs, destroys, damages, renders, in whole or in part, unserviceable computer or telematic systems of others or seriously hinders their operation, unless the act constitutes a more serious crime.
- **Unlawful possession, dissemination and installation of computer equipment, devices or programs aimed at damaging or interrupting a computer or telematic system**, provided for in Article 635-quater.1 and consisting of the conduct of anyone who, with the aim of unlawfully damaging a computer or telematic system or the information, data or programs contained therein or pertaining to it, or to facilitate the total or partial interruption or alteration of its operation, unlawfully obtains, possesses, produces, reproduces, imports, disseminates, communicates, delivers or, however, otherwise makes available to others or installs computer equipment, devices or programs.
- **Damage to computer or telematic systems of public interest**, provided for in Article 635-quinquies of the Criminal Code and consisting of the conduct of anyone who, through the conduct referred to in 'Article 635-bis of the Criminal Code, or through the introduction or transmission of data, information or programs, performs acts aimed at destroying, damaging or making, in whole or in part, unserviceable computer or telematic systems of public interest or seriously hinder their operation.
- **Violation of the rules on the Perimeter of National Cybersecurity,** provided for in Article 1, Paragraph 11, Decree-Law No. 105, consisting of the conduct of anyone who, for the purpose of hindering or conditioning the performance of the proceedings referred to in paragraph 2(b) or paragraph 6(a) or the inspection and supervisory activities provided for in paragraph 6(c), provides untrue information, data or facts relevant to the preparation or updating of the lists referred to in subsection 2(b), or for the purpose of the communications referred to in subsection 6(a), or for the purpose of carrying out the inspection and supervisory activities referred to in subsection 6(c), or fails to report within the prescribed time limit the aforementioned data, information or factual elements.
- **Computer extortion**, provided for in Article 629, paragraph 3, of the Criminal Code and consisting of the conduct of anyone who, by means of the conducts referred to in Articles 615-ter, 617-quater, 617-sexies, 635-bis, 635-quater and 635-quinquies or with the threat of performing them, forces someone to do or omit something, procuring for himself or others an unjust profit to the detriment of others. The article also regulates the case where any of the circumstances indicated in the third paragraph of Article 628 concur as well as in the case where the act is committed against a person incapacitated by age or infirmity.

Felonies regarding breach of copyright (*Article 25-novies of Legislative Decree 231/2001*) –

- **Making available to the public, in a system of telematic networks, through connections of any kind, a protected intellectual work, or part of it**, provided for in Article 171, Law No. 633/1941 paragraph 1 letter a) bis).
- **Offenses referred to in the preceding paragraph committed on others' works not intended for publication if their honor or reputation is offended**, provided for in Article 171, Law No. 633/1941 Paragraph 3.
- **Unauthorized duplication, for profit, of computer programs; import, distribution, sale or possession for commercial or entrepreneurial purposes or leasing of programs contained in media not marked by the SIAE; preparation of means to remove or circumvent protection devices of computer programs,** provided for by Art. 171-bis, paragraph 1, Law April 22, 1941, No. 633, and consisting of the conduct of anyone who unlawfully duplicates, for profit, computer programs or for the same purposes imports, distributes, sells, holds for commercial or entrepreneurial purposes or leases programs contained in media not marked in accordance with this law. The same punishment shall apply if the act concerns any means intended solely to enable or facilitate the arbitrary removal or functional circumvention of devices applied to protect a computer program.
- **Unauthorized duplication, reproduction, transmission or dissemination in public by any process, in whole or in part, of intellectual works intended for the television, film, sale or rental circuit of records, tapes or similar media or any other media containing phonograms or videograms of musical, cinematographic or audiovisual works assimilated or sequences of moving images; literary, dramatic, scientific or educational, musical or dramatic-musical, multimedia works, even if included in collective or composite works or databases; unlawful reproduction, duplication, transmission or dissemination, sale or trade, transfer for any reason or unlawful importation of more than fifty copies or specimens of works protected by copyright and related rights; placing in a system of telematic networks, through connections of any kind, of an intellectual work protected by copyright, or part of it,** provided for by Art. 171-ter, paragraph 1, Law No. 633 of April 22, 1941.

B.2 Identification of risk areas

Through a risk and control self-assessment activity, which is available in the Company's records, the Company has identified the areas listed below, within which, potentially, some of the IT-related felonies and unlawful processing of data and for felonies regarding breach of copyright, provided for, respectively, by Article 24-bis and Article 25-novies of the Decree, could be committed.

The following are the areas, whose owners are identified in the *Risk Control Matrix* (Appendix 1):

IT-related felonies and unlawful processing of data (*Article 24-bis of Legislative Decree 231/2001*)
- ICT;
- Human Resources.

Felonies regarding breach of copyright (Art. 25-*novies of Legislative Decree 231/2001*)
- ICT;
- External and Internal Relations.

B.3 Rules of conduct

All Recipients of the Model, as identified in the General Section, shall adopt rules of conduct in accordance with the principles listed below, when carrying out or executing operations in the areas mentioned above, in order to prevent the occurrence of IT-related felonies and unlawful processing of data and felonies regarding breach of copyright provided for in the Decree.

The principles identified in the **Code of Ethics** (Annex 2), and in the **Basic Control Standards,** are a prerequisite for and an integral part of the general principles of behavior referred to in this paragraph, as well as the specific safeguards and prevention and control measures referred to in the following paragraph.

Exceptions, violations, or suspected violations of the rules governing the activities at risk of offenses referred to in this Special Part shall be reported by all employees and corporate bodies in the manner provided in the General Part of the Model.

In the performance of so-called risk activities, the Recipients of this Model must scrupulously adhere to the rules of conduct set forth in the *Computer User Responsibilities Reference Guide* currently in force in ALNG, and, in addition, to the following **rules of conduct**:

- It is forbidden to commit or attempt to commit conduct (active or omissive), which is likely to integrate the offenses set forth in Articles 24 bis and 25 novies of Decree 231, implying administrative liability of the Company or which, although not constituting an offense per se, may potentially become one.
- It is forbidden to promote, collaborate, contribute or, in any way, give cause to the realization of conduct such that, taken individually or collectively, directly or indirectly integrate the offenses under consideration.
- It is obligatory to make use of the technologies made available by the Company and to scrupulously adhere to the methods and criteria established by the same, with particular reference to the procedures provided for the assignment, management and use of security measures (e.g. personalized passwords) on all computers in use at ALNG, so as to allow access only to authorized personnel.
- Each Employee and Recipient of this Model is obliged to carefully observe the internal rules and procedures provided by the Company for the safe management of computer and/or telematic systems and for the protection of the copyright of any programs, software and databases it has or, in any case, may have at its disposal.
- It is obligatory to properly use the facilities, means and devices set up by the Company for the security of computer and/or telematic systems and the protection of copyright, resulting in the prohibition to circumvent, in any way, the rules and measures in place in ALNG.
- All corporate subjects are held responsible for the security, management and use of IT assets (including any programs, software and databases covered by copyright) and electronic and/or computer systems made available to them by the Company, and, in particular, for the activities of saving and storing data and operations performed through recording or control tools (daily or otherwise periodic), so as to allow control regarding the correctness of the procedures followed and the internal consistency of the various operational phases, in compliance with the limits set forth in the regulations in force.

- It is prohibited to prevent or hinder, in any way, the performance of supervisory activities of the Head of the risk area and, if necessary, any other Head of risk areas as well as the SB.

B.4 Specific control measures

In addition to the principles of behavior outlined in the previous section, the company processes and related sensitive activities are governed by the procedures, regulations and protocols described below.

The Areas, related processes and sensitive activities and controls are listed below:
IT-related felonies and unlawful processing of data (*Art. 24-bis of Legislative Decree 231/2001*)

1. *ICT AREA*

*With reference to the **Planning & IT** process, the following **sensitive activities** have been identified:*

- Management of fulfillments in the area of National Cybersecurity Perimeter;
- Management of inventory activities of ICT assets (computer programs);
- Management of enterprise hardware systems
- Management and development of enterprise software systems (development, implementation, and maintenance of software, equipment, devices, connections, networks, or technical components related to the information system);
- Management of physical access to sites where IT infrastructure resides;
- Allocation and use of corporate utilities (e.g., ICT devices, fuel cards) for individual use by internal and external users;
- Access, account and profile management (e.g.: for management and administrative-accounting software; for Internet access and e-mail use; for System Administrator credential management; etc.).

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Management of Change - Management of Change Manual;
- GDPR right Procedures;
- General Information Processing of Personal Data;
- Management & Protection of Information (MPI) Policies;
- End User Applications Guidelines (EUA);
- Fixed Asset and Material Inventory Procedure;
- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training;
- Security Management - Security Operations Manual;
- Security Management - PFSP - Terminal.

For the precise detail of the controls, please refer to the *"ICT" area sheet* (Appendix H) in which the information system, delegation and proxy, *segregation of duty*, *reporting*, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *HUMAN RESOURCES AREA*

*With reference to the **Human Resources Development and Management** process, the following **sensitive activity** has been identified:*

- Management of training activities.

To oversee the above sensitive activity, the Company has adopted the following **internal regulations**:

- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training.

Felonies regarding breach of copyright (Art. 25-novies of Legislative Decree 231/2001)

1. *ICT AREA*

*With reference to the **Planning & IT** process, the following **sensitive activities** have been identified:*

- Management of fulfillments in the area of National Cybersecurity Perimeter;
- Management of inventory activities of ICT assets (computer programs);
- Management of enterprise hardware systems
- Management and development of enterprise software systems (development, implementation, and maintenance of software, equipment, devices, connections, networks, or technical components related to the information system);
- Access, account and profile management (e.g.: for management and administrative-accounting software; for Internet access and e-mail use; for System Administrator credential management; etc.).

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- GDPR right Procedures;
- General Information Processing of Personal Data;
- Management & Protection of Information (MPI) Policies;
- End User Applications Guidelines (EUA);
- Fixed Asset and Material Inventory Procedure;
- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training.

For the precise detail of the controls, please refer to the *"ICT" area sheet* (Appendix H) in which the information system, delegation and proxy, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *EXTERNAL AND INTERNAL RELATIONS AREA*

*With reference to the **Communication** process, the following **sensitive activity** has been identified:*

- Management of internal and external corporate communication activities.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Adriaticlng.it and Intranet: Contents Management;
- Public Affair & Community Awareness - Public Affair Manual.

For the precise detail of the controls, please refer to the *"External and Internal Relations" area sheet* (Appendix F) in which are detailed the safeguards of information system, delegations and proxies, segregation of duty, reporting, formalization and traceability applicable to the sensitive activities of the area in question.

CHAPTER C – Corporate offences, Market abuse and tax crimes

Articles 25-ter, 25-sexies and 25-quinquiesdecies of Legislative Decree 231/2001

C 1. Introduction

Art. 25-quinquiesdecies of Legislative Decree No. 231/2001 identifies the following Tax Crimes as additional Offenses for the purposes of the Entity's liability: fraudulent declaration through the use of invoices or other documents for non-existent transactions (Art. 2 Legislative Decree No. 74/2000), fraudulent declaration through other artifices (Art. 3 Legislative Decree No. 74/2000), false declaration (Art. 4 L.D. No. 74/2000), omitted declaration (Art. 5 L.D. No. 74/2000), issuance of invoices or other documents for non-existent transactions (Art. 8 L.D. No. 74/2000), concealment or destruction of accounting documents (Art. 10 L.D. No. 74/2000), undue compensation (Art. 10-quater L.D. No. 74/2000) and fraudulent evasion of tax payments (Art. 11 L.D. No. 74/2000).

It should be noted that, unlike the Tax Crimes provided for in paragraph 1 of Article 25-quinquiesdecies of the Decree, the cases referred to in co. 1 bis ("Unfaithful Declaration" referred to in Art. 4 of Legislative Decree No. 74/2000, "Omitted Declaration" referred to in Art. 5 of Legislative Decree No. 74/2000 and "Undue Compensation" referred to in Art. 10-quater of Legislative Decree No. 74/2000) are relevant to the existence of three additional prerequisites:

- evasion must be aimed at Value Added Tax;
- the amount evaded must be no less than ten million in total;
- the crime must be committed in the context of cross-border fraudulent schemes (thus, connected to the territory of two or more member states).

In the mapping of risk areas in relation to the offenses set forth in Article 25-quinquiesdecies of the Decree, not only the so-called sensitive activities in the strict sense but also a series of instrumental activities that, in an indirect way, lend themselves to the commission of said offenses are identified.

C 2. Crimes relevant to the Company

Based on the analysis conducted, the following predicate offenses are considered applicable to the Company:

Corporate offences (*Art. 25-ter of Legislative Decree 231/2001*) –

- **False corporate communications**, provided for in Article 2621 of the Civil Code. and consisting of the conduct of directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators who, in order to obtain an unjust profit for themselves or others, in financial statements, reports or other corporate communications addressed to shareholders or the public, provided for by law, knowingly state material facts that are not true or omit material facts whose disclosure is required by law on the company's economic, asset or financial situation, in a way that is concretely suitable for misleading others. The offense also applies if the falsehoods or omissions concern assets owned or administered by the company on behalf of third parties.
- **Obstruction of control**, provided for in Article 2625 paragraph 2 of the Civil Code and consisting of the conduct of directors who, by concealing documents or with other suitable artifices, prevent or otherwise obstruct the performance of control activities legally assigned to shareholders or other corporate bodies.
- **Undue return of contributions**, provided for in Article 2626 of the Civil Code and constituted by the conduct of directors who, outside the cases of legitimate reduction of share capital, return, even simulated, contributions to shareholders or release them from the obligation to make them.

- **Illegal distribution of profits and reserves**, provided for in Article 2627 of the Civil Code and consisting of the conduct of directors who distribute profits or advances on profits not actually earned or allocated by law to reserves, or who distribute reserves, including those not established with profits, which may not be distributed by law.
- **Illegal transactions on the shares or quotas of the company or the Parent Company**, provided for in Article 2628 of the Civil Code and consisting of the conduct of directors who, outside the cases permitted by law, purchase or subscribe to shares or quotas of the company, causing an injury to the integrity of the share capital or reserves that cannot be distributed by law; or directors who, outside the cases permitted by law, purchase or subscribe to shares or quotas issued by the Parent Company, causing an injury to the share capital or reserves that cannot be distributed by law.
- **Transactions to the detriment of creditors**, provided for in Article 2629 of the Civil Code and consisting of the conduct of directors who, in violation of legal provisions to protect creditors, carry out reductions in share capital or mergers with another company or demergers, causing damage to creditors.
- **Failure to disclose the conflict of interest**, provided for in Article 2629-bis of the Civil Code and consisting of the conduct of the director or the member of the management board of a company with securities listed on regulated markets in Italy or in another state of the European Union or widespread among the public to a significant extent pursuant to Article 116 of the Consolidated Text referred to in Legislative Decree No. 58 of February 24, 1998, as amended, or of an entity subject to supervision pursuant to the Consolidated Act referred to in Legislative Decree No. 385 of September 1, 1993, the aforementioned Consolidated Act referred to in Legislative Decree No. 58/1998, Law No. 576 of August 12, 1982, or Legislative Decree No. 124 of April 21, 1993, which violates the obligations set forth in Article 2391, first paragraph.
- **Fictitious formation of capital**, provided for in Article 2632 of the Civil Code and consisting of the conduct of directors and contributing shareholders who, even in part, fictitiously form or increase the share capital by allocating shares or quotas in an amount that in total exceeds the amount of the share capital, reciprocal subscription of shares or quotas, significant overvaluation of contributions of goods in kind or receivables or of the assets of the company in the case of transformation.
- **Bribery among private individuals**, provided for in Article 2635, paragraph 3, of the Civil Code and consisting of the conduct of a person who, even through an intermediary, offers, promises or gives money or other undue benefits, to directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators of private companies or entities as well as to those who are subject to the management or supervision of the aforementioned individuals, so that they perform or omit acts in violation of the obligations inherent to their office or obligations of loyalty.
- **Inducement to bribery among private individuals**, provided for in Article 2635-bis of the Civil Code and consisting of the conduct of a person who offers or promises money or other benefits not due to directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators, of private companies or entities, as well as those who work in them with the exercise of management functions so that they perform or omit an act in violation of the obligations inherent in their office or obligations of loyalty, when the offer or promise is not accepted.

- **Unlawful influence on the assembly**, provided for in Article 2636 of the Civil Code and constituted by the conduct of those who, by simulated or fraudulent acts, determine the majority in the assembly, in order to procure for themselves or others an unjust profit.
- **Hindering the exercise of the functions of public supervisory authorities**, provided for in Article 2638, paragraphs 1 and 2, Civil Code. and punishes directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators of companies or entities and other persons subject by law to public supervisory authorities, or obligated to them, who in communications to the aforementioned authorities required by law, in order to hinder the exercise of supervisory functions expose untrue material facts, even if subject to assessment, about the economic, asset or financial situation of those subject to supervision or, for the same purpose, conceal by other fraudulent means, in whole or in part, facts that they should have disclosed, concerning the same situation, shall be punished by imprisonment from one to four years. Punishability is also extended to cases where the information concerns assets owned or administered by the company on behalf of third parties. Punishable by the same punishment are directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators of companies, or entities and other persons subject by law to public supervisory authorities or bound by obligations to them, who, in any form, including by omitting communications due to the aforementioned authorities, knowingly obstruct their functions.

Market abuse (*Art. 25-sexies of Legislative Decree 231/2001*) –

- **False Market Manipulation**, provided for in Article 185 of Legislative Decree No. 58/1998 and consisting of the conduct of anyone who spreads false news or carries out simulated transactions or other artifices concretely capable of causing a significant alteration in the price of financial instruments.
- **Abuse or illegal communication of insider information. Recommendation or inducement of others to commit abuse of inside information**, provided for in Article 184 of Legislative Decree No. 58/1998, provided for in Article 2625 paragraph 2 of the Civil Code and constituted by the conduct of anyone who, being in possession of inside information by reason of his or her membership in the issuer's administrative, management or control bodies, participation in the issuer's capital or the exercise of a job, profession or function, including public, or office (a) buys, sells or engages in other transactions, directly or indirectly, for its own account or for the account of a third party, in financial instruments using such information; (b) discloses such information to others outside the normal course of employment, profession, function or office or a market survey carried out pursuant to Article 11 of Regulation (EU) No. 596/2014 of the European Parliament and of the Council of April 16, 2014; (c) recommends or induces others, on the basis of such information, to engage in any of the transactions referred to in subparagraph (a). The same punishment referred to in paragraph 1 shall apply to anyone who, being in possession of inside information by reason of the preparation or execution of criminal activities, commits any of the acts referred to in the same paragraph 1.

Tax Crimes (*Art. 25-quinquiesdecies of Legislative Decree 231/2001*) –

- **Fraudulent declaration through the use of invoices or other documents for nonexistent transactions**, provided for in Article 2 of Legislative Decree No. 74/2000 and consisting of the conduct of a person who, in order to evade income or value-added taxes, using invoices or other

documents for nonexistent transactions, indicates fictitious passive elements in one of the declarations relating to said taxes. The case has no punishability thresholds and will therefore be applicable regardless of the amount evaded from taxation.

- **Fraudulent declaration by means of other artifices**, provided for in Article 3 of Legislative Decree no. 74/2000 which punishes anyone who, outside the cases provided for in Article 2 of Legislative Decree no. 74/2000, in order to evade income or value-added taxes, by carrying out objectively or subjectively simulated transactions or by making use of false documents or other fraudulent means capable of hindering the assessment and misleading the Tax Administration, indicates in one of the declarations relating to said taxes assets for an amount lower than the actual amount or fictitious liabilities or fictitious credits and deductions, when, jointly: (a) the tax evaded is greater, with reference to any of the individual taxes, than thirty thousand euros; (b) the total amount of the assets evaded from taxation, including by indicating fictitious passive elements, is greater than five percent of the total amount of the assets indicated in the declaration, or in any case, greater than one million five hundred thousand euros, or if the total amount of the fictitious credits and withholdings in reduction of tax, is greater than five percent of the amount of the tax itself or in any case, greater than thirty thousand euros.
- **Issuance of invoices or other documents for nonexistent transactions**, provided for in Article 8 of Legislative Decree No. 74/2000 and consisting of the conduct of those who, in order to enable third parties to evade income or value-added taxes, issue or issue invoices or other documents for nonexistent transactions.
- **Concealment or destruction of accounting documents**, provided for in Article 10 of Legislative Decree No. 74/2000, which punishes, unless the act constitutes a more serious crime, anyone who, in order to evade income or value-added taxes, or to allow third parties to evade them, conceals or destroys all or part of accounting records or documents whose preservation is mandatory, so that income or turnover cannot be reconstructed.
- **Fraudulent evasion of payment of taxes**, provided for in Article 11 Legislative Decree no. 74/2000 and consisting of the conduct of those who, in order to evade the payment of income tax or value added tax or of interest or administrative sanctions relating to said taxes for a total amount exceeding fifty thousand euros, simultaneously alienates or performs other fraudulent acts on their own or others' property suitable to make the procedure of compulsory collection ineffective in whole or in part or by the conduct of those who, in order to obtain for themselves or others a partial payment of taxes and related accessories, indicate in the documentation submitted for the purposes of the tax settlement procedure asset items for an amount lower than the actual amount or fictitious liability items for a total amount exceeding fifty thousand euros.
- **Misrepresentation**, provided for in Art. 4 of Legislative Decree 74/2000 and constituted by the conduct of anyone who, in order to evade income or value added taxes, indicates in one of the annual declarations relating to said taxes active elements for an amount lower than the actual amount or non-existent passive elements, when, jointly: (a) the tax evaded is greater, with reference to any of the individual taxes, than one hundred thousand euros; (b) the total amount of the assets evaded from taxation, including through the indication of non-existent passive elements, is greater than ten percent of the total amount of the assets indicated in the declaration, or, in any case, is greater than two million euros. 1-bis. For the purpose of the application of the provision of paragraph 1, the incorrect

classification, the valuation of objectively existing assets or liabilities, with respect to which the criteria concretely applied have nevertheless been indicated in the financial statements or in other documentation relevant for tax purposes, the violation of the criteria for determining the accrual year, the non-inherence, the non-deductibility of real elements liabilities are not taken into account. 1-ter. Outside the cases referred to in paragraph 1-bis, valuations that taken together, differ by less than 10 percent from the correct ones do not give rise to punishable facts. Amounts included in this percentage shall not be taken into account when verifying that the punishability thresholds provided for in subsection 1(a) and (b) are exceeded.

- **Omitted declaration**, provided for in Art. 5 D. Legislative Decree No. 74/2000 and constituted by the conduct of anyone who, in order to evade income or value added taxes, does not submit, being obligated to do so, one of the declarations relating to said taxes, when the evaded tax is higher, with reference to any of the individual taxes than fifty thousand euros.1-bis. anyone who does not submit, being obligated to do so, the declaration of substitute tax, when the amount of unpaid withholding taxes is higher than fifty thousand euros. For the purposes of the provision provided for in paragraphs 1 and 1-bis, a declaration submitted within ninety days of the deadline or not signed or not made on a printout conforming to the prescribed model shall not be considered omitted.
- **Undue compensation**, provided for in Article 10-*quarter* of Legislative Decree 74/2000 and constituted by the conduct of anyone who fails to pay the amounts due, using in compensation, pursuant to Article 17 of Legislative Decree No. 241 of July 9, 1997, credits not due, for an annual amount exceeding fifty thousand euros. 2. anyone who fails to pay the sums due, using in compensation, pursuant to Article 17 of Legislative Decree No. 241 of July 9, 1997, nonexistent credits for an annual amount exceeding fifty thousand euros. *2-bis*. The punishability of the agent for the crime referred to in paragraph 1 is excluded when, also due to the technical nature of the evaluations, there are conditions of objective uncertainty as to the specific elements or particular qualities that justify the entitlement of the credit.

C 3. Identification of risk areas

Through a *risk and control self-assessment* activity, which is available in the Company's records, the Company has identified the areas listed below, within which, potentially, some of the Corporate Offences, Market Abuse and Tax Crimes, provided for, respectively, by Articles 25-ter, 25-sexies and Articles 25-novies and 25-quinquiesdecies of the Decree, could be committed.

The following are the areas, whose owners are identified in the *Risk Control Matrix* (Appendix 1):

Corporate Offences (Art. 25-ter of Legislative Decree 231/2001) –

- Finance;
- Purchasing;
- Sales;
- Legal and Corporate;
- Operations;
- External and internal relations;
- Human resources;
- ICT.

Market Abuse (*Art. 25-sexies of Legislative Decree 231/2001*) -
- Finance;
- Legal and Corporate;
- Operations;
- Sales.

Tax Crimes (*Art. 25-quinquiesdecies of Legislative Decree 231/2001*) -
- Finance;
- Purchasing;
- Legal and Corporate;
- Operations;
- External and internal relations;
- Human resources;
- ICT.

C 4. Rules of conduct

All Recipients of the Model, as identified in the General Part, shall adopt rules of conduct in accordance with the principles listed below, when carrying out or executing transactions in the areas listed above, in order to prevent the occurrence of Corporate, Market Abuse and Tax crimes.

The principles identified in the **Code of Ethics** (Annex 2), and in the **Basic Control Standards,** are a prerequisite for and an integral part of the general principles of behavior referred to in this paragraph, as well as the specific safeguards and prevention and control measures referred to in the following paragraph.

In carrying out so-called risk activities, the Recipients of this Model must scrupulously adhere to the following **rules of conduct**:
- It is obligatory to refrain from committing conduct that could constitute the crimes set forth in Articles 25-*ter* and 25-*sexies* of Decree 231, implying administrative liability of the Company or which, although not constituting a crime per se, could potentially become one.
- It is required to carry out independent, sound and prudent management.
- It is obligatory to comply with the laws and regulations and all internal control procedures governing the company's activities, and to behave correctly and transparently so that management events are accurately and timely represented, so that the administrative-accounting system achieves the purpose of ensuring the transparency of accounting information. In particular, this is required in the performance of all activities aimed at the preparation of financial statements, periodic accounting statements and other corporate communications, in order to provide shareholders and the general public with truthful and appropriate information on the economic, asset and financial situation of the Company and the Group as a whole.
- More specifically, the balance sheet preparation process must be characterized by the following features:
    (i) all assets and liabilities of the Company and all commitments undertaken by the Company (so-called 'below the line' and/or 'off-balance sheet' items) must be correctly recorded in the accounting books;

(ii) adequate supporting documentation is kept on file for each transaction in order to enable the reconstruction of the transaction from a contractual and accounting perspective, and the identification of the different levels of responsibility;

(iii) when estimating accounting items, it is necessary to clearly state the valuation criteria followed, providing any complementary evaluation that is necessary to ensure the veracity of the financial statement documents. Those involved in the estimation process must adhere to the principle of reasonableness and clearly state the valuation parameters followed, providing any additional information that is necessary to ensure the veracity of the document; the financial statements must be complete in terms of corporate information and must contain all the elements required by law.

- It is obligatory to maintain a conduct based on the principles of fairness, transparency and cooperation, ensuring full compliance with legal and regulatory provisions, in the performance of all activities aimed at the acquisition, processing, management and communication of data and information intended to enable a well-founded judgment of the Company's financial, economic and asset situation.
- All senior management and employees under their supervision within the administrative-accounting area (Finance Department) are required to diligently and orderly retain all accounting documentation preliminary to the preparation of the financial statements, schedules, reports, and other corporate communications, so as to enable the directors, the Sole Auditor, the Supervisory Body, and all relevant parties to easily access and review such documentation when necessary.
- Accounting records and the documents derived therefrom must be based on accurate, comprehensive and verifiable information, in compliance with external constraints (legal standards, accounting principles), as well as with internal policies, plans, regulations and procedures; they must also be accompanied by the relevant supporting documentation necessary to enable objective analysis and verification.
- In particular, accounting records must allow for:
  (i) produce accurate and timely economic, asset and financial statements intended both internally (i.e., reports for planning and control, reports analyzing specific facts requested by management, etc.) and externally to the Company (financial statements, disclosure documents, etc.);
  (ii) Provide the tools to identify, prevent and manage, to the extent possible, financial and operational risks and fraud against the Company;
  *(iii)*To carry out controls that will reasonably ensure that asset values are safeguarded and that losses are protected.
- The directors and all persons involved in the preparation of the draft financial statements, the management report, the notes to the financial statements, and any related schedules are required to prepare the aforementioned documents in full correspondence with the criteria prescribed by law and, in particular, clearly, truthfully, correctly, and in accordance with the principle of prudence, and to promptly make the relevant documents available to the Board of Directors, so as to enable their careful examination, with a view to the approval of the annual financial statements. The same

individuals are required to provide extensive cooperation to the Sole Auditor through a constant and documented flow of information in order to ensure control over the annual financial statements.

- It is obligatory to scrupulously observe all the rules set by law to protect the integrity and effectiveness of the share capital and always act in compliance with the company's internal procedures that are based on these rules, in order not to harm the guarantees of creditors and third parties in general.
- Specifically, with regard to this point, it is prohibited to:
  - *(i)* return contributions to shareholders or release them from the obligation to make them, outside the cases of legitimate reduction of share capital;
  - *(ii)* distribute profits (or advances on profits) not actually earned or allocated by law to reserves, as well as distribute reserves (including those not established with profits) that cannot by law be distributed;
  - *(iii)* Purchase or subscribe for shares of the Company or its parent company, if any, outside the cases provided by law, with injury to the integrity of the share capital or reserves that cannot be distributed by law;
  - *(iv)* Carry out share capital reductions, mergers or demergers in violation of legal provisions to protect creditors;
  - *(v)* proceed in any way to the fictitious formation or increase of share capital;
  - *(vi)* distribute corporate assets among the members-at the time of liquidation-before the payment of corporate creditors or the provision of the sums necessary to satisfy them.
- There is an obligation to ensure the smooth operation of ALNG and the corporate bodies, guaranteeing and facilitating all forms of internal control and supervision of the company's activities and management, as required by law, as well as the free and proper formation of the will of the shareholders' meeting.
- It is prohibited to prevent or hinder in any way the performance of institutional control activities delegated to the Sole Auditor.
- It is obligatory to provide the utmost cooperation and to make available to the shareholders, the Sole Auditor and other corporate bodies in a timely manner all documents and information requested as well as documentation on the management of the Company necessary to carry out the control activities legally assigned to them.
- In particular, Recipients are prohibited from engaging in conduct that materially hinders, or otherwise obstructs, the performance of control activities by shareholders and other control bodies by concealing documents or using other fraudulent means.
- It is forbidden to engage in activities and/or operations aimed at creating off-accounting availabilities (*i.e.,* by issuing invoices for non-existent transactions), or aimed at creating "slush funds" or "parallel accounting."
- It is obligatory to base relations with the Public Supervisory Authorities (such as the Personal Data Protection Authority, Competition and Market Authority) on criteria of fairness, transparency and cooperation, in particular, in the communications required by law and regulations and during inspections, not placing any obstacles in the way of the exercise of the functions exercised by these authorities (express opposition, pretextual refusals, obstructive behavior or lack of cooperation, such as delays in communications or in making documents available).

- In particular, it is prohibited to:
  - *(i)* Fail to carry out, with due clarity, completeness and timeliness the transmission of data and documents required by the regulations in force and/or specifically requested by the aforementioned Authorities;
  - *(ii)* set forth untrue facts in such communications and transmitted documentation or conceal facts concerning the Company's economic, asset or financial situation;
  - *(iii)* Engage in any behavior that is an obstacle to the exercise of functions by the Public Supervisory Authorities, including during inspections (express opposition, pretextual refusals, obstructive or uncooperative behavior, such as delays in communications or making documents available).
- It is obligatory to ensure the orderly and proper performance of investment services.
- It is obligatory to behave correctly and transparently in the acquisition, processing and communication of the data and information necessary to enable investors to arrive at a well-founded judgment of the asset, economic and financial situation of ALNG and the development of the related activities, as well as the financial instruments and related rights.
- The documents aimed at providing a representation of the economic, asset and financial situation of ALNG must set out and illustrate all the information and data, including those of a complementary nature, that are deemed necessary in order to provide a true and fair representation of the Company's situation.
- It is prohibited to engage in simulated actions or disseminate false news, which is likely to cause a significant alteration in the price of unlisted financial instruments or for which an application for admission to the regulated market has not been submitted.
- It is required to adopt internal procedures designed to ensure that no exchange of information occurs between business sectors, which must be kept separate.
- It is obligatory to organize oneself in such a way as to minimize the risks of conflicts of interest and, in situations of conflict, to act in such a way as to nevertheless ensure transparency and fair treatment of third parties who directly or indirectly establish relations with the Company.
- Specifically, each director is required to give notice to the other directors and the Sole Auditor of interests that, on his own behalf or on behalf of third parties, he has in one or more transactions of the Company. The Chief Executive Officer is also obliged to give notice to the other directors of any interest he or she, on his or her own behalf or on behalf of third parties, has in one or more transactions of the Company and, consequently, to refrain from carrying out such transaction.
- It is prohibited to promise or make cash handouts, give gifts and gratuities to any third party outside of recurring holidays (subject in any case to the requirement that such gifts and gratuities be of modest value). Appropriate supporting documentation must be kept in the Company's files of all gifts or gratuities distributed, so as to enable the Supervisory Body to carry out any checks it deems necessary or useful;
- In this regard, it is specifically prohibited to:
  - *(i)* Entrusting assignments to self-employed workers, Suppliers of goods and services and/or Consultants or External Collaborators by circumventing the normal selection *process* based on documentary and objective criteria about the professionalism, quality and convenience of the goods/services and services provided;

(ii) perform services or recognize fees for the benefit of self-employed workers, Suppliers of goods and services, Consultants and External Collaborators that do not find adequate justification, both at the contractual level and in light of the type of assignment received; to this end, the services referred to in the invoices issued must be subject to timely verification, so as to ascertain their actual existence, not only from a merely accounting standpoint.

(iii) proceed to the attestation of regularity when receiving goods/services in the absence of a careful assessment of merit and appropriateness in relation to the good/service received.

(iv) proceed to authorize the payment of goods/services in the absence of a check on the adequacy of the supply/service in relation to the contractual terms, or which do not find adequate justification in the context of the existing contractual relationship with them;

- It is prohibited to promise or make cash handouts, give gifts and gratuities to any third party outside of recurring holidays (subject in any case to the requirement that such gifts and gratuities be of modest value). Appropriate supporting documentation must be kept in the Company's files of all gifts or gratuities distributed, so as to enable the Supervisory Body to carry out any checks it deems necessary or useful;
- It is forbidden to grant other advantages of any kind (including in the form of sponsorship, promises of employment, the awarding of consulting assignments, the awarding of contracts, etc.), directly or indirectly, in favor of top executives or persons subordinate to them belonging to private companies (customers, counterparties or otherwise in relation to the Company), in order to unduly favor the interests of the Company.
- All additional compensation paid to Employees determined on the basis of an individual business transaction must be reasonable and determined in writing. Documentation pertaining to the activity performed must be kept with care and diligence. The Supervisory Body shall, within the scope of its functions, verify the appropriateness of compensation in compliance with existing contractual conditions.
- In particular, it is prohibited to grant and pay in favor of any Recipient sums of money or other benefits (*i.e.,* gratuities, *benefits*, advances on salaries, etc.) outside the cases and amounts contractually agreed upon, and this also indirectly through:
  (i) Failure to control the reimbursement of entertainment expenses and expense reports;
  (ii) The failure to control activities related to treasury management;
  *(iii)*Failure to control the costs included in the budget and investment plans and to check for deviations therefrom.
- It is required to have appropriate resources and procedures, including internal control, to ensure the efficient performance of services.
- It is required to reconstruct the manner, timing and characteristics of the conduct engaged in the provision of such services.

C 5. Specific Control Measures

In addition to the principles of behavior outlined in the previous section, the company processes and related sensitive activities are governed by the procedures, regulations and protocols described below.

The Scope, related processes and sensitive activities and controls are listed below:

Corporate Offences (*Art. 25-ter of Legislative Decree 231/2001*) –

1. *FINANCE AREA*

*With reference to the **Administration Finance and Control** process, the following **sensitive activities** have been identified:*

- Management of treasury activities: current accounts, collections, payments;
- Credit management;
- Management of ordinary bookkeeping (e.g., recording of invoices receivable and payable, credit notes, asset book, etc.) and preparation/approval of annual and semi-annual financial reports (including financial statements), interim management reports or other corporate communications pertaining to the Company's financial position, results of operations or financial position;
- Management of Extraordinary Transactions (e.g., capital transactions and allocation of profit, purchase and sale and lease of companies/business units and other complexes of assets/acquisition or disposal of corporate holdings, and investment management).

*With reference to the **Budgeting** process, the following **sensitive activity** has been identified:*

- Preparation and management of the annual cost budget (company-wide) as well as approval of extra budgets

To guard the above sensitive activities, the Company has adopted the following **internal regulations**:

- Accounts Payable Procedure;
- Account Reconciliation Procedure;
- Regasification Code;
- Financial Accounting Procedure;
- Articles of Association;
- Company WP&B Procedure and Capital Budgeting Procedure.

For the precise details of the controls, please refer to the *"Finance" area sheet* (Appendix A) in which the information system, delegations and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *PURCHASING AREA*

*With reference to the **Procurement** process, the following **sensitive activities** have been identified:*

- Preparation and transmission of purchase requisitions;
- Selection of suppliers of goods, services and intellectual work, negotiation and conclusion of related contracts;
- Qualification and monitoring of suppliers;
- Negotiation and conclusion of contracts pertaining to real estate and registered movable property;
- Management of supplier master data.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Corporate Procurement Manual;
- Account Payable Procedure.

For the precise details of the controls, please refer to the *"Purchasing" area sheet* (Appendix B) in which the information system, delegation and proxy, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

3. *SALES AREA*

*With reference to the **Market** process, the following **sensitive activities** have been identified:*

- Registration and Qualification of Open Season participants (collection of participants' bids and qualification of participants);
- Bid evaluation (evaluation of bids received, consistent with predefined criteria, in terms of price, duration and capacity);
- Stipulation of contracts - Allocation of regasification capacity to customers;
- Activities of representing "special interests" to policy makers (so-called lobbying).

To guard the above sensitive activities, the Company has adopted the following **internal regulations**:

- Regasification Code;
- Auction Procedure;
- Transitional Auction Regulations;
- Information Management - Records Management Procedures Manual;
- Public Affair & Community Awareness - Public Affair Manual;
- Government & Industry Communication & Interaction Procedure;
- Safety and maritime police regulations of the Adriatic LNG marine terminal;

For the precise detail of the controls, please refer to the *"Sales" area sheet* (Appendix C) in which the information system, delegation and proxy, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

4. *LEGAL AND CORPORATE AREA*

*With reference to the **Legal** process, the following **sensitive activities** have been identified:*

- Management of court litigation, extrajudicial activities and arbitration proceedings;
- Definition of contract standards and review of any changes to the standards.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Corporate Procurement Manual.

For the precise detail of the controls, please refer to the *"Legal and Corporate" area sheet* (Appendix D) in which the information system, delegation of powers and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

5. *OPERATIONS AREA*

*With reference to the **Open Season - Planning and Preparation** process, the following **sensitive activity** has been identified:*

- Open Season planning and preparation (defining the rules of the open season objectives such as quantity, capacity and market conditions, defining the auction rules and announcing the open season).

*With reference to the **Maintenance** process, the following **sensitive activity** has been identified:*

- Management of scheduled/unscheduled routine and extraordinary maintenance work

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Regasification Code;
- Transitional Auction Regulations;
- Law & Market and Operations Interfaces Procedure;
- Environmental Management - Environmental Management Manual;
- Environmental Management - Environmental Monitoring Plan;
- Environmental Management - Waste Management Plan;
- Management of Change - Management of Chang Manual
- Maintenance system manual.

For the precise detail of the controls, please refer to the *"Operations" area sheet* (Appendix E) in which the information system, delegation of powers and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

6. *EXTERNAL AND INTERNAL RELATIONS AREA*

*With reference to the **Communications** process, the following **sensitive activity** has been identified:*

- Management of internal and external corporate communication activities.

*With reference to the **Sponsorship** process, the following **sensitive activity** has been identified:*

- Management of Sponsorships and Donations.

*With reference to the **Regulatory Affairs** process, the following **sensitive activity** has been identified:*

- Relations with representatives of the Public Administration in the context of the inspection and control activities carried out by them and their related verbalization, as well as the acquisition of the findings made (e.g., Revenue Agency, Energy and Gas Authority, INAIL, INPS).

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Adriaticlng.it and Intranet: Contents Management;
- Public & Government Affairs Manual;
- Sponsorship and Donations Procedure:
- Information Management - Records Management Procedures Manual;
- Public Affair & Community Awareness - Public Affair Manual;
- Government & Industry Communication & Interaction Procedure;
- Safety and maritime police regulations of the Adriatic LNG marine terminal.

For the precise detail of the controls, please refer to the *"External and Internal Relations" area sheet* (Appendix F) in which are detailed the safeguards of information system, delegations and proxies, segregation of duty, reporting, formalization and traceability applicable to the sensitive activities of the area in question.

7. *HUMAN RESOURCES AREA*

*With reference to the **Human Resources Development and Management** process, the following **sensitive activities** have been identified:*

- Selection, recruitment, employment and administrative management of personnel, including management of employees on secondment and agency workers;
- Defining compensation policy and setting and assigning performance goals and subsequent evaluation;
- Management of training activities;
- Management of expense reimbursement to employees, former employees, officers and third parties;
- Management of welfare initiatives.

*With reference to the **Human Resources Administrative Management** process, the following **sensitive activities** have been identified:*

- Employee Master Management;
- Management of staff social security and welfare benefits.

*With reference to the **Payroll** process, the following **sensitive activity** has been identified:*

- Calculation and payment of salaries.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training;
- Performance assessment and compensation guidelines;
- Travel Policy;
- Welfare Regulations;
- Control Catalogue Payroll.

For the precise details of the controls, please refer to the *"Human Resources" area sheet* (Appendix G) in which the information system safeguards, delegations and proxies, segregation of duty, reporting, formalization and traceability applicable to the sensitive activities of the area in question are detailed.

8. *ICT AREA*

*With reference to the **Planning & IT** process, the following **sensitive activity** has been identified:*

- Allocation and use of corporate utilities (e.g., ICT devices, fuel cards) for individual use by internal and external users.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- GDPR right Procedure;
- Management & Protection of Information (MPI) Policies;
- End User Applications Guidelines (EUA);
- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training.

For the precise detail of the controls, please refer to the *"ICT" area sheet* (Appendix H) in which the information system, delegation and proxy, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

Market Abuse (*Art. 25-sexies of Legislative Decree 231/2001*) –

1. *FINANCE AREA*

*With reference to the **Administration Finance and Control** process, the following **sensitive activity** has been identified:*

- Management of Extraordinary Transactions (e.g., capital transactions and allocation of profit, purchase and sale and lease of companies/business units and other complexes of assets/acquisition or disposal of corporate holdings, and investment management).

To oversee the above sensitive activity, the Company has adopted the following **internal regulations**:

- Revenue Accounts Receivable Procedures;
- Financial planning & Cash Management procedure.

For the precise details of the controls, please refer to the *"Finance" area sheet* (Appendix A) in which the information system, delegations and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *SALES AREA*

*With reference to the **Market** process, the following **sensitive activities** have been identified:*

- Registration and Qualification of Open Season participants (collection of participants' bids and qualification of participants);
- Bid evaluation (evaluation of bids received, consistent with predefined criteria, in terms of price, duration and capacity);

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Regasification Code;
- Auction Procedure;
- Transitional Auction Regulations.

For the precise detail of the controls, please refer to the *"Sales" area sheet* (Appendix C) in which the information system, delegation and proxy, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

3. *LEGAL AND CORPORATE AREA*

*With reference to the **Corporate Affairs and Governance** process, the following **sensitive activities** have been identified:*

- Communication, preparation, attendance, conduct, and minutes of Shareholders' Meetings and Board of Directors meetings;
- Management of relations with Shareholders, auditors, Board of Auditors, and Audit and Risk Committee.

To oversee the above sensitive activity, the Company has adopted the following **internal regulations**:

- Audit Coordination Procedure.

For the precise details of the controls, please refer to the *"Legal and Corporate" area sheet* (Appendix D) in which the information system, delegation of powers and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

4. *OPERATIONS AREA*

*With reference to the **Open Season - Planning and Preparation** process, the following **sensitive activity** has been identified:*

- Open Season planning and preparation (defining the rules of the open season objectives such as quantity, capacity and market conditions, defining the auction rules and announcing the open season).

To oversee the above sensitive activity, the Company has adopted the following **internal regulations**:

- Regasification Code;
- Transitional Auction Regulations;
- Law & Market and Operations Interfaces Procedure.

For the precise detail of the controls, please refer to the *"Operations" area sheet* (Appendix E) in which the information system, delegation of powers and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

Tax Crimes (*Art. 25-quinquiesdecies of Legislative Decree 231/2001*) –

1. *FINANCE AREA*

*With reference to the **Administration Finance and Control** process, the following **sensitive activities** have been identified:*

- Management of treasury activities: current accounts, collections, payments;
- Credit management;
- Management of ordinary bookkeeping (e.g., recording of invoices receivable and payable, credit notes, asset book, etc.) and preparation/approval of annual and semi-annual financial reports (including financial statements), interim management reports, or other corporate communications pertaining to the Company's financial position, results of operations, or financial position;
- Management of Extraordinary Transactions (e.g., capital transactions and allocation of profit, purchase and sale and lease of companies/business units and other complexes of assets/acquisition or disposal of corporate holdings, and investment management).

*With reference to the **Budgeting** process, the following **sensitive activity** has been identified:*

- Preparation and management of annual cost budget (company-wide) as well as approval of extra budgets.

*With reference to the **Tax (TAX)** process, the following **sensitive activities** have been identified:*

- Preparation and approval of payment/declaration forms;

- Determination of direct and indirect taxes.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Accounts Payable Procedure;
- Account Reconciliation Procedure;
- Regasification Code;
- Financial Accounting Procedure;
- Articles of Association;
- Company WP&B Procedure;
- Capital Budgeting Procedure;
- Access, Inspections and Tax Audits guidelines Procedure.

For the precise details of the controls, please refer to the *"Finance" area sheet* (Appendix A) in which the information system, delegations and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *PURCHASING AREA*

*With reference to the **Procurement** process, the following **sensitive activities** have been identified:*

- Preparation and transmission of purchase requisitions;
- Selection of suppliers of goods, services and intellectual work, negotiation and conclusion of related contracts;
- Qualification and monitoring of suppliers;
- Negotiation and conclusion of contracts pertaining to real estate and registered movable property;
- Management of supplier master data.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Corporate Procurement Manual;
- Account Payable Control Catalogue.

For the precise details of the controls, please refer to the *"Purchasing" area sheet* (Appendix B) in which the information system, delegation and proxy, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

3. *LEGAL AND CORPORATE AREA*

*With reference to the **Legal** process, the following **sensitive activities** have been identified:*

- Management of court litigation, extrajudicial activities and arbitration proceedings;
- Definition of contract standards and review of any changes to the standards.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Corporate Procurement Manual.

For the precise detail of the controls, please refer to the *"Legal and Corporate" area sheet* (Appendix D) in which the information system, delegation of powers and proxies, segregation of duty, reporting,

formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

4. *OPERATIONS AREA*

*With reference to the **Open Season - Planning and Preparation** process, the following **sensitive activity** has been identified:*

- Open Season planning and preparation (defining the rules of the open season objectives such as quantity, capacity and market conditions, defining the auction rules and announcing the open season).

*With reference to the **Logistics** process, the following **sensitive activities** have been identified:*

- Management of Gas Storage and Logistics (including *Peak Shaving* and Flexibility Service): Safe supervision of gas transfer operations between network points, including pipeline control, flow and pressure monitoring, and storage management;
- LNG vaporization/Virtual liquefaction.

*With reference to the **Maintenance** process, the following **sensitive activity** has been identified:*

- Management of scheduled/unscheduled routine and extraordinary maintenance work.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Regasification Code;
- Transitional Auction Regulations;
- Law & Market and Operations Interfaces Procedure;
- Environmental Management - Environmental Management Manual;
- Environmental Management - Environmental Monitoring Plan;
- Environmental Management - Waste Management Plan;
- Management of Change - Management of Chang Manual
- Maintenance system manual;
- Operating & Maintenance Procedures - Measurement and Analysis Manual - AMAM;
- Operating & Maintenance Procedures - Operations Logistics Manual;
- Operating & Maintenance Procedures - Offshore Operations Administration Manual;
- Operating & Maintenance Procedures - Alarm Management Manual;
- Operating & Maintenance Procedures - Terminal Regulations and information booklet;
- Warehouse & Materials Management Manual;
- Work Management - Operations Work Management Manual;
- Facility Integrity Management - FIMS Manual;
- Risk Assessment and Management- Risk Assessment Manual;
- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training;
- Personnel Safety Management - Passenger & Service Vehicle Safety Management;
- Security Management - Security Operations Manual;
- Security Management - PFSP - Terminal;
- Assessment and Improvement - Guidance for Planning & Conducting SHEMS Assessments;
- Appendix L - LOGISTICS SERVICES.

For the precise details of the controls, please refer to the *"Operations" area sheet* (Appendix E) in which the information system, delegation of powers and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

5. *EXTERNAL AND INTERNAL RELATIONS AREA*

*With reference to the **Sponsorship** process, the following **sensitive activity** has been identified:*

- Management of Sponsorships and Donations.

*With reference to the **Regulatory Affairs** process, the following **sensitive activity** has been identified:*

- Relations with representatives of the Public Administration in the context of the inspection and control activities carried out by them and their related verbalization, as well as the acquisition of the findings made (e.g., Revenue Agency, Energy and Gas Authority, INAIL, INPS).

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Sponsorship and Donations Procedure;
- Information Management - Records Management Procedures Manual;
- Public Affair & Community Awareness - Public Affair Manual;
- Government & Industry Communication & Interaction Procedure;
- Safety and maritime police regulations of the Adriatic LNG marine terminal.

For the precise details of the controls, please refer to the *"External and Internal Relations" area sheet* (Appendix F) in which the safeguards of information system, delegations and proxies, segregation of duty, reporting, formalization and traceability applicable to the sensitive activities of the area in question are detailed.

6. *HUMAN RESOURCES AREA*

*With reference to the **Human Resources Development and Management** process, the following **sensitive activities** have been identified:*

- Selection, recruitment, employment and administrative management of personnel, including management of employees on secondment and agency workers;
- Defining compensation policy and setting and assigning performance goals and subsequent evaluation;
- Management of training activities;
- Management of expense reimbursement to employees, former employees, officers and third parties;
- Management of welfare initiatives.

*With reference to the **Human Resources Administrative Management** process, the following **sensitive activity** has been identified:*

- Employee Master Management.

*With reference to the **Payroll** process, the following **sensitive activity** has been identified:*

- Calculation and payment of salaries.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training;
- Performance assessment and compensation guidelines;
- Travel Policy;
- Welfare Regulations;
- Control Catalogue Payroll.

For the precise details of the controls, please refer to the *"Human Resources" area sheet* (Appendix G) in which the information system safeguards, delegations and proxies, segregation of duty, reporting, formalization and traceability applicable to the sensitive activities of the area in question are detailed.

7. *ICT AREA*

*With reference to the **Planning & IT** process, the following **sensitive activities** have been identified:*

- Management of inventory activities of ICT assets (computer programs);
- Management of enterprise hardware systems;
- Management and development of enterprise software systems (development, implementation, and maintenance of software, equipment, devices, connections, networks, or technical components related to the information system);
- Management of physical access to sites where IT infrastructure resides;
- Assignment and use of corporate utilities (e.g., ICT devices, fuel cards) for individual use by internal and external users;
- Access, account and profile management (e.g.: for management and administrative-accounting software; for Internet access and e-mail use; for System Administrator credential management; etc.).

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- End User Applications Guidelines (EUA);
- Security Management - Security Operations Manual;
- Security Management - PFSP - Terminal;
- MPI Guidelines;
- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training;
- GDPR right Procedures;
- Management & Protection of Information (MPI) Policies.

For the precise detail of the controls, please refer to the *"ICT" scope sheet* (Appendix H) in which the information system, delegation and proxy, *segregation of duty*, *reporting*, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

CHAPTER D – Manslaughter or serious bodily harm committed with breach of laws governing the safeguarding of workplace health and safety

Article 25-septies of Legislative Decree 231/2001

D 1. Introduction

This section of Model 231 is dedicated to the prevention of culpable offenses resulting from the violation of occupational health, hygiene and safety regulations, as regulated by Article 25-septies of Legislative Decree 231/2001. These crimes include, among others, manslaughter and grievous or very grievous bodily harm committed in violation of provisions on the protection of workers' health and safety.

The Company, aware of the importance of these issues, is committed to ensuring a safe and healthy work environment for all its employees, collaborators and third parties, in accordance with the provisions of Legislative Decree 81/2008 and other applicable regulations. To this end, the Company has adopted an occupational safety management system that provides for the identification and assessment of risks, the implementation of appropriate prevention and protection measures and the constant monitoring of their effectiveness.

As a confirmation of its commitment to occupational safety and health management, the Company is certified according to ISO 45001, thus ensuring a high standard in the management of worker safety and health. This certification is an additional element of assurance for worker protection and compliance with applicable regulatory requirements.

The purpose of this section of the Model is to define the rules, principles and operating protocols aimed at preventing the commission of these offenses and regulating the company's activities in a manner that complies with current regulations. In addition, the Company adopts a system of proxies and responsibilities to ensure effective management of safety at work and constant updating in relation to regulatory and jurisprudential developments in the field.

The provisions contained in this section apply to all persons involved in the Company's activities, with particular reference to administrative bodies, managers, supervisors, workers and third parties operating within the Company's facilities. The Company also promotes ongoing safety training and the dissemination of a culture of prevention in order to raise awareness of the importance of compliance with the company's occupational health and safety regulations and procedures among all those involved.

D 2. Crimes relevant to the Company

Based on the analyses conducted, the following culpable offenses in violation of occupational safety, hygiene and health regulations (Article 25-septies of the Decree) are considered applicable to the Company.

- **Manslaughter**, provided for in Article 589-bis of the Criminal Code and consisting of the cases in which anyone who culpably causes the death of a person is punished by imprisonment from six months to five years. If the act is committed in violation of the rules for the prevention of accidents at work, the punishment is imprisonment from two to seven years. If the act is committed in the unauthorized practice of a profession for which a special state license or a health care art is required, the punishment shall be imprisonment for three to ten years. In the case of death of more than one person, or death of one or more persons and injury to one or more persons, the punishment that should be imposed for the most serious of the violations committed increased by up to three times, but the punishment may not exceed fifteen years.

- **Negligent bodily injury**, provided for in Article 590 of the Criminal Code and consisting of the cases in which Whoever culpably causes personal injury to another person shall be punished by imprisonment of up to three months or a fine of up to 309 euros. If the injury is serious, the punishment is imprisonment from one to six months or a fine from 123 to 619 euros; if it is very serious, imprisonment from three months to two years or a fine from 309 to 1,239 euros. If the acts referred to in the second paragraph are committed in violation of the rules for the prevention of accidents at work, the penalty for serious injury is imprisonment from three months to one year or a fine from euro 500 to euro 2,000, and the penalty for very serious injury is imprisonment from one to three years. If the acts referred to in the second paragraph are committed in the unlawful exercise of a profession for which a special state license or a health care art is required, the penalty for serious injuries shall be imprisonment from six months to two years and the penalty for very serious injuries shall be imprisonment from one year and six months to four years. In the case of injury of more than one person, the punishment that should be imposed for the most serious of the violations committed, increased up to three times; but the sentence of imprisonment may not exceed five years. The crime is punishable on complaint by the offended person, except in the cases provided for in the first and second paragraphs, limited to acts committed in violation of the rules for the prevention of accidents at work or relating to occupational hygiene or which have resulted in an occupational disease.

D 3. Identification of risk areas

Through a *risk and control self-assessment* activity, which is available in the Company's records, the Company has identified the areas listed below, within which, potentially, some of the culpable offenses in violation of occupational safety, hygiene and health regulations provided for in Article 25-septies of the Decree could be committed.

The scope, whose owners are identified in the *Risk Control Matrix* (Appendix 1), is shown below:

- Health and Safety.

D 4. Rules of conduct

It is reiterated that the main objective that the Company intends to pursue with this Special Section is that every corporate subject reporting to ALNG (including self-employed workers, External Collaborators and Business Partners) be made aware of the mandatory and binding nature of the rules of conduct prepared for the purpose of preventing and avoiding accidents at work and violations of current prevention regulations, as well as the occurrence of illegal conduct, which are a source of criminal and disciplinary liability for their perpetrators, as well as administrative liability for the Company.

In particular, in order to prevent any type of accident (from the mildest to the most serious) and to ensure maximum safety in the workplaces of all ALNG Employees, the Company has equipped itself with an integrated system of rules and procedures that are constantly monitored and updated according to the most advanced scientific knowledge, achieving, to date, excellent results in safety.

The rules of conduct, outlined below, are to be supplemented with those already in place in ALNG and identified in the specific manuals adopted by the Company and, in particular, in the *ALNG SHEMS System Manual* and related procedures:

- Complying with the safety rules adopted by ALNG is an essential and unavoidable condition for carrying out an activity in the employ of and/or on behalf of the Company.
- It is obligatory to pay the utmost attention to every matter pertaining to the prevention of accidents at work and the protection of health and hygiene in the workplace in order to adopt the best and most appropriate solution regardless of the cost thereof.
- It is the obligation of all Recipients of this Model to take care of their own and others' safety and health in the workplace.
- It is prohibited to behave in the performance of assigned activities and tasks in such a way as to endanger one's own or others' physical safety, and, in particular, to commit or attempt to commit any action or omission, likely to expose one's own or others' life or mental and physical safety to some danger, directly or indirectly, except for the performance of dangerous activities permitted by law.
- It is forbidden to promote, collaborate with, contribute to, or in any way give cause to the carrying out of conduct such that, taken individually or collectively, may, directly or indirectly, cause damage to or endanger one's own or others' health or safety;
- It is prohibited to engage in conduct that, although found not to constitute an offense per se *under* Article *25-septies*, could potentially become one.
- It is obligatory to assess potential situations of risk to one's own or others' safety and, where deemed necessary, inform the Health and Safety Officer (*RSPP* under Italian law) and/or the relevant Area Manager without delay.
- It is obligatory to behave transparently, correctly and in accordance with the requirements of this Model in the specific area of occupational health and safety in the performance of assigned activities and tasks.
- The procedures set forth in this Model, as well as the additional internal procedures of ALNG regarding safety and health in the workplace, which, for the parts intended to be relevant, are understood to be integral parts of this Model, must be scrupulously observed.
- It is obligatory to comply with national or regional laws and regulations on accident prevention and health and hygiene protection in the workplace.
- It is prohibited to use, even only occasionally, facilities, means and resources of the Company for the purpose of enabling or facilitating the violation of preventive regulations and all the rules laid down by the Company, as well as the commission of the crimes referred to in Article *25-septies*.
- It is obligatory to properly use the facilities, means and safety devices provided by the Company.
- It is forbidden to prevent or hinder, in any way, the performance of the supervisory activities of the Health and Safety Officer (*RSPP*), the Head of the risk area, and, if necessary, any other Head of risk areas, as well as the SB.

D 5. Specific control measures

In addition to the principles of behavior outlined in the previous section, the company processes and related sensitive activities are governed by the procedures, regulations and protocols described below.

The Scope, related process and sensitive activities and controls are shown below:

1. *HEALTH AND SAFETY AREA*

*With reference to the **Health and Safety** process, the following **sensitive activities** have been identified:*

- Fulfillments related to Legislative Decree 81/08 - Identification of applicable regulatory provisions, which must be complied with in order to meet technical and structural standards;
- Fulfillments related to Legislative Decree 81/08-Defining resources, roles and responsibilities to ensure activities aimed at the implementation of safe work procedures and instructions by workers;
- Fulfillments related to Legislative Decree 81/08 - Risk assessment and preparation of consequent prevention and protection measures;
- Fulfillments related to Legislative Decree 81/08 - Identification and management of collective and/or individual protection measures to contain or eliminate risks;
- Fulfillments related to Legislative Decree 81/08 - Management of emergencies, firefighting and first aid activities;
- Fulfillments related to Legislative Decree 81/08 - Procurement management;
- Fulfillments related to Legislative Decree 81/08 - Health surveillance activities;
- Fulfillments related to Legislative Decree 81/08-Competence, information, training and awareness of workers;
- Fulfillments related to D.LGS. 81/08 - Checks on purchases, acquisition of documentation and certifications required by law;
- Compliance related to Legislative Decree 81/08 - Maintenance activities aimed at meeting applicable technical and health and safety standards;
- Fulfillments related to Legislative Decree 81/08-Communication, participation and consultation activities, management of periodic safety meetings, consultation with workers' safety representatives;
- Fulfillments related to Legislative Decree 81/08 - Management of documentation and recording systems in order to ensure traceability of activities.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Personnel Safety Management - Safety Management Manual;
- Security Management - Security Operations Manual;
- Security Management - PFSP - Terminal;
- Security Management - GFO Guard Force Order - Shorebase;
- Work Management - Safe Work Practice Manual;
- Risk Assessment and Management - Risk Assessment Manual;
- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training;
- Personnel Safety Management - Passenger & Service Vehicle Safety Management;
- Incident Notification, Reporting, Investigations and Follow-up - Incident Management Manual;
- Personnel Safety Management - Safety Manual;
- Operating & Maintenance Procedures - Measurement and Analysis Manual - AMAM;
- Operating & Maintenance Procedures - Maintenance System Manual;
- Operating & Maintenance Procedures - Operations Logistics Manual;
- Operating & Maintenance Procedures - Offshore Operations Administration Manual;
- Operating & Maintenance Procedures - Alarm Management Manual;
- Operating & Maintenance Procedures - Marine Operations Manual;
- Operating & Maintenance Procedures - Cranes and Lifting Gear - VOLUME 2;

- Operating & Maintenance Procedures - Warehouse & Materials Management Manual;
- Operating & Maintenance Procedures - Terminal Regulations and information booklet;
- Information Management - Records Management Procedures Manual.

For the precise details of the controls, please refer to the *"OSH" area sheet* (Appendix I) in which the safeguards in terms of other relevant documents and procedures applicable to the sensitive activities of the area in question are detailed.

CHAPTER E – Felonies against industry and commerce

Article 25-bis.1 of Legislative Decree 231/2001

E 1. Crimes relevant to the Company

Based on the analysis conducted, the following felonies against Industry and Commerce (Article 25-bis.1 of the Decree) are considered applicable to the Company.

- **Disturbing freedom of industry or commerce**, provided for in Article 513 of the Criminal Code and consisting of the conduct of anyone who uses violence on things or fraudulent means to prevent or disturb the exercise of an industry or commerce is punished, on complaint of the offended person, if the act does not constitute a more serious crime.
- **Fraud in the exercise of commerce**, provided for in Article 515 of the Criminal Code and consisting of the conduct of anyone who, in the exercise of a commercial activity, or in an outlet open to the public, delivers to the purchaser a movable thing for another, or a movable thing, by origin, provenance, quality or quantity, different from that stated or agreed upon, if the act does not constitute a more serious crime.

E 2. Identification of risk areas

Through a *risk and control self-assessment* activity, which is available in the Company's records, the Company has identified the areas listed below, within which some of the felonies against industry and commerce provided for in Article 25-bis.1 of the Decree could potentially be committed.

The scope, whose owners are identified in the *Risk Control Matrix* (Appendix 1), is shown below:

- Commercial;
- Operations.

E 3. Rules of conduct

All Recipients of the Model, as identified in the General Section, shall adopt rules of conduct in accordance with the principles listed below, when carrying out or executing operations in the above areas, in order to prevent the occurrence of crimes against industry and commerce relevant to the Company and provided for in the Decree.

The principles identified in the **Code of Ethics** (Annex 2), and in the **Basic Control Standards,** are a prerequisite for and an integral part of the general principles of behavior referred to in this paragraph, as well as the specific safeguards and prevention and control measures referred to in the following paragraph.

Exceptions, violations, or suspected violations of the rules governing the activities at risk of offenses referred to in this Special Part shall be reported by all employees and corporate bodies in the manner provided in the General Part of the Model.

In carrying out so-called risk activities, the Recipients of this Model must scrupulously adhere to the following **rules of conduct**:

- It is obligatory to refrain from engaging in conduct likely to integrate the crimes involving administrative liability of the Company set forth in Article 25 *bis1* of Decree 231, and, in particular, the crimes of "*Disturbing freedom of industry or commerce*," "*Unlawful competition implemented with violence or threats,*" and "*Fraud in commerce*."

- It is forbidden to promote, collaborate, contribute or, in any way, give cause to the realization of conduct such that, taken individually or collectively, directly or indirectly integrate the offenses under consideration.
- Engaging in behavior that, although not a crime in itself, has the potential to become one is prohibited.
- It is obligatory to behave correctly and transparently in dealings with third parties.
- It is obligatory to behave in accordance with the principles of loyalty, fairness, efficiency, cooperation and courtesy in relations with the Company's Customers, in order to provide them with quality services and meet their legitimate expectations and requests in compliance with the rules set up to protect competition and the market.
- You are obligated to always fulfill your contractual commitments and obligations to the Company's Customers by providing them with true, accurate and precise information.
- It is obligatory to comply with the rules adopted at the EU and national level, of a legislative and regulatory nature, and all internal control procedures governing the company's activities and, in particular, legislation, primary and secondary, as well as internal protocols aimed at protecting and ensuring free competition.
- It is obligatory to base relations with the Public Supervisory Authorities, and in particular with the Regulatory Authority for Energy Networks and Environment and the Competition and Market Authority, on criteria of fairness, transparency and cooperation.

With particular reference to the crime under Article 513 of the Criminal Code ("*Disturbing freedom of industry or commerce*"):

- It is compulsory to correctly apply the resolutions of the Regulatory Authority for Energy Networks and Environment as well as the regulations, both EU and national, dictated in this area; it is also compulsory to scrupulously observe the rules of conduct and principles of business ethics proper to ALNG and referred to in the Code of Ethics, and other rules of conduct currently in place in the Company. Compliance with such rules and regulations, indeed, counteracts the risk of conduct that could, in any way, be considered fraudulent.
- In relation to the particular ways in which the conduct of the above-mentioned crime as well as the crime under Article 513 *bis of* the Criminal Code (*"Unlawful competition carried out with violence or threats*") - i.e., "*violence on things*" and "*violence or threats,*" respectively - could be expressed, although they are considered to be completely implausible, we reiterate the duty of all Recipients of this Model to scrupulously comply with the rules dictated in Chapter I of this Special Section below.

With reference to the crime under Article 515 of the Criminal Code ("*Fraud in trade*"):

- It is believed that the risk of the commission of this offense can be averted, or at least limited, through scrupulous compliance by all Recipients of the Model with the rules of conduct and procedures already in place at ALNG and, in particular, with regard to measurement accuracy, in compliance with the procedures contained in the "*Measurement and Analysis Manual*" (AMAM).

E 4. Specific control measures

In addition to the principles of behavior outlined in the previous section, the company processes and related sensitive activities are governed by the procedures, regulations and protocols described below.

The Scope, related processes and sensitive activities and controls are listed below:

1. *SALES AREA*

*With reference to the **Market** process, the following **sensitive activity** has been identified:*

- Stipulation of contracts - Allocation of regasification capacity to customers.

To oversee the above sensitive activity, the Company has adopted the following **internal regulations**:

- Law&Market and Operations Interfaces Procedure;
- Transitional Auction Regulations.

For the precise detail of the controls, please refer to the *"Sales" area sheet* (Appendix C) in which the information system, delegation and proxy, *segregation of duty*, *reporting*, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *OPERATIONS AREA*

*With reference to the **Logistics** process, the following **sensitive activities** have been identified:*

- Management of Gas Storage and Logistics (including Peak Shaving and Flexibility Service): Safe supervision of gas transfer operations between network points, including pipeline control, flow and pressure monitoring, and storage management;
- Management and Supervision of Maritime Services: Control and coordination of maritime activities, including monitoring of port operations and liquefied natural gas (LNG) unloading operations, including maritime safety, environmental protection and regulatory compliance.

To guard the above sensitive activities, the Company has adopted the following **internal regulations**:

- Work Management - Safe Work Practice Manual;
- Environmental Management - Environmental Management Manual;
- Environmental Management - Environmental Monitoring Plan;
- Environmental Management - Waste Management Plan;
- Assessment and Improvement - Guidance for Planning & Conducting SHEMS Assessments;
- Appendix L - LOGISTICS SERVICES;
- Warehouse & Materials Management Manual;
- Regasification Code;
- Operating & Maintenance Procedures - Measurement and Analysis Manual - AMAM;
- Operating & Maintenance Procedures - Offshore Operations Administration Manual;
- Operating & Maintenance Procedures - Terminal Regulations and information booklet;
- Facility Integrity Management - FIMS Manual.

For the precise detail of the controls, please refer to the *"Operations" area sheet* (Appendix E) in which the information system, delegation of powers and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

CHAPTER F –Inducements not to make statements or to make false statements to the courts

Article 25-decies of Legislative Decree 231/2001

F 1. Crimes relevant to the Company

Based on the analysis conducted, the following crimes for Inducement not to make statements or to make false statements to the courts (Article 25-decies of the Decree) are considered applicable to the Company.

- **Inducement not to make statements or to make false statements to the courts**, provided for in Article 377-bis of the Criminal Code and consisting of the conduct of those who by violence or threat, or by offering or promising money or other benefits, induce a person called upon to make before the judicial authority statements usable in criminal proceedings not to make statements or to make false statements, when the person has the right to remain silent.

F 2. Identification of risk areas

Through a *risk and control self-assessment* activity, which is available in the Company's records, the Company has identified the areas listed below, within which, potentially, some of the offenses for Inducement not to make statements or to make false statements to the courts provided for in Article 25-decies of the Decree could be committed.

The scope, whose owners are identified in the *Risk Control Matrix* (Appendix 1), is shown below:

- Legal and Corporate.

F 3. Rules of conduct

All Recipients of the Model, as identified in the General Section, shall adopt rules of conduct in accordance with the principles listed below, when carrying out or executing operations in the areas mentioned above, in order to prevent the occurrence of offenses for Inducement not to make statements or to make false statements to the Judicial Authority relevant to the Company and provided for by the Decree.

The principles identified in the **Code of Ethics** (Appendix 2), and in the **Basic Control Standards,** are a prerequisite for and an integral part of the general principles of conduct referred to in this paragraph, as well as the specific safeguards and prevention and control measures referred to in the following paragraph.

Exceptions, violations, or suspected violations of the rules governing the activities at risk of offenses referred to in this Special Part shall be reported by all employees and corporate bodies in the manner provided in the General Part of the Model.

In carrying out so-called risk activities, the Recipients of this Model must scrupulously adhere to the following **rules of conduct**:

- It is obligatory to behave correctly, transparently and cooperatively in the performance of all activities involving the establishment of relations with the courts.
- It is forbidden to commit or attempt to commit any action or omission, capable of directly or indirectly integrating the offense referred to in Article 25 *decies* of Decree 231, implying administrative liability for the Company, or to engage in conduct that, although not constituting an offense per se, may potentially become one.

- It is forbidden to promote, collaborate, contribute or, in any way, give cause to the realization of conduct such that, taken individually or collectively, directly or indirectly integrate the offenses under consideration.
- It is obligatory to refrain from engaging in conduct designed to influence or undermine the proper conduct of the administration of justice, and, in particular, the formation of evidence in the criminal trial.
- It is obligatory, while criminal proceedings are pending, to behave in a manner that preserves and respects the genuineness and spontaneity of statements made by any person (internal or external to the Company), and, in particular, of those who may turn out to be under investigation or accused in criminal proceedings.
- It is prohibited to exert, directly or indirectly, undue pressure or acts of violence and/or address threats that may, in any way, affect the spontaneity of the trial behavior of a person informed of the facts that are the subject of a criminal proceeding, who might make statements there.
- It is prohibited to promise, bestow or distribute, for any reason whatsoever, money, benefits or favors of any kind (e.g., promises of employment) to a person with knowledge of the facts who might make statements as part of criminal proceedings in order to secure any advantage for the Company. With reference to gratuities, gifts or presents, please refer to the general rules in Chapter I (paragraph 2) of this Special Part.
- With the exception of the Company's small current expenses (couriers, small stationery or other) every other payment is made by Bank Transfer.
- It is forbidden to prevent or hinder in any way the performance of supervisory activities of individual Managers of risk areas as well as the Supervisory Body.

F 4. Specific control measures

In addition to the principles of behavior outlined in the previous section, the company processes and related sensitive activities are governed by the procedures, regulations and protocols described below.

The Scope, related processes and sensitive activities and controls are listed below:

1. *LEGAL AND CORPORATE AREA*

*With reference to the **Legal** process, the following **sensitive activity** has been identified:*

- Management of court litigation, extrajudicial activities and arbitration proceedings.

To oversee the above sensitive activity, the Company has adopted the following **internal regulations**:

- Corporate Procurement Manual

For the precise detail of the controls, please refer to the *"Legal and Corporate" area sheet* (Appendix D) in which the information system, delegation of powers and proxies, *segregation of duty*, *reporting*, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

CHAPTER G – Environmental Crimes

Art. 25-undecies of Legislative Decree 231/2001

G 1. ALNG Environmental Policy

The "environment" and "environmental heritage" constitute assets of primary importance for the individual and the community at large, the protection, preservation, rational management and improvement of whose conditions represent fundamental values, which have always inspired the policy and activities carried out by ALNG.

In the Company's view, the good "environment" is interpreted and understood in a unified sense, encompassing all natural and cultural resources, and more precisely as "*the place where business operations are conducted, including air, water, land, natural resources, flora, fauna, human beings and their interrelation. The environment, in this context, extends from within ALNG to the* global *system*."[1] .

Already the Code of Ethics recognizes, as principles of corporate ethics, the *Commitment to Sustainable Development and the Company's responsibility to the community*, which imply compliance with the laws and regulations on environmental issues, in force in every country where ALNG is to carry out its activities, the application of the best available technologies, the promotion and planning of a development of activities aimed at enhancing natural resources, preserving the environment for future generations and promoting initiatives for widespread protection of environmental heritage.

The Company is committed to conducting its business with respect for the safety, health and security of its Employees, third parties involved in the Company's operations, customers and the community, in an environmentally sustainable manner and taking into account the economic needs of all the communities in which it operates.

In fact, ALNG, aware of the undisputed importance of environmental issues and the good "environment," also because of its effects on human health, has considered it essential, regardless of the regulations set forth in Decree 231 and even before the introduction of Article 25-*undecies*, relating to **Environmental Crimes**, to adopt adequate and effective internal prescriptions and procedures, aimed at regulating the processes and business areas most sensitive to these issues.

More specifically, the Company, mindful of the environmental impact (direct or indirect) related to its activities, has adopted an environmental policy (*Environmental Policy*), aimed at minimizing such impact, through the strictest safety and environmental protection standards, in order to ensure the continuous improvement of its performance and work activities, regardless of any economic aspects and any costs incurred.

The management of business activities and, in particular, the design, operation and maintenance of facilities pursue, among other things, the goal of preventing accidents and controlling, at the same time, the number of emissions and waste produced so as to keep them below hazardous limits.

ALNG, moreover, considers it essential to promote interest in and respect for the environment, through adequate awareness and training of its employees, as well as *Management* and its collaborators, so that they are aware of the significant aspects and potential impacts of an environmental nature, related to the

[1] See *Glossary of SHEMS Elements, Expectations, and Guidelines*, approved June 30, 2011 (p. 3).

performance of their duties, and so that they are committed to operate in an environmentally friendly manner, contributing to the achievement of corporate objectives.

To this end, the Company encourages ecologically responsible behavior of Employees, Suppliers and *Partners* even outside working hours, and ensures constant and effective involvement of the various company figures with reference to environmental protection, through the *SHE Forum* and the *Employee Forum* and through a program of continuous training and information of all those who collaborate (directly or indirectly) with it.

In this regard, a training plan for employees as well as third parties working on behalf of ALNG has been planned, with specific sessions devoted to environmental issues within the *SHEMS Training*, or to more general issues within the aforementioned *SHE Forum* and *Employee Forum* (*i.e.,* waste sorting).

In particular, training and information activities are constantly carried out at the different corporate offices and are diversified according to the company levels to which they are addressed and the type of duties and functions assigned, so as to make each Employee aware of his or her attributions, skills and responsibilities in environmental matters (for example, training sessions in relation to environmental issues are carried out to all those who go to the *Offshore* Terminal, including during *induction*, and training on specific issues is guaranteed).

ALNG also collaborates with authorities and industry associations in order to foster the timely development of effective environmental rules and regulations and promotes a participatory dialogue with the local authorities and communities in which it operates.

Aware of the importance of continuous discussion and exchange with such parties with particular regard to environmental issues, the Company organizes formal and/or informal meetings with them in order to share its experiences so as to orient corporate activities towards ever greater sustainability. In addition, events are promoted and sponsored to raise public awareness on the protection of "environmental heritage" (*i.e.,* participation in EUSEW, the "*European Sustainable Energy Week*," Edition 2009, 2010 and 2011).

Environmental protection is ultimately a constant in ALNG's corporate action and sustainability policy. The Company has, in addition, identified ESG (Environment, Social and Governance) priorities and strategies to be implemented in the period 2023-2025, in line with the United Nations 2030 Agenda for Sustainable Development.

For the aforementioned reasons, the Company considers it incumbent on all Recipients of this Model to scrupulously observe and fully comply not only with the regulations (Italian, EU and international) on the subject, but also with the prescriptions and procedures currently in force in ALNG and those indicated below aimed at the protection of environmental assets.

The objective of this Special Part, dedicated to "Environmental Protection Management", therefore, consists, on the one hand, in reminding all Recipients of this Model to respect the "heritage environment" per se and to comply with all currently internal provisions and prescriptions, as well as - it is reiterated - with sector regulations, and, on the other hand, to reduce, as far as possible, the risk of occurrence of

"**Environmental Crimes**", which have been introduced in art. 25 *undecies* of Decree 231 (recently subject to amendment, through the introduction of new offence hypotheses: for an in-depth examination of the relevant environmental cases, see Section 9 of the Regulatory Appendix).

In this last regard, it is considered useful to recall that, in general, the management, organization and control models referred to in the aforementioned Decree must be endowed with concrete effectiveness and preventive suitability with respect to the crime hypotheses abstractly envisaged by the Legislator.

With particular reference to the new cases of Environmental Crimes, the importance of the adoption of organizational modules is even more evident if one bears in mind the fact that in favor of the "environmental" asset, a technique of advance protection has been introduced within the system of the administrative liability of entities dependent on crime, aimed at repressing not only conduct that causes damage or danger to the environment or human health (cc.dd. event crimes), but also conduct that, regardless of the occurrence of a harmful and/or dangerous event, takes the form of mere formal violations (cc.dd. pure conduct crimes).

Moreover, it should be considered that, for the most part, the alleged crimes covered by this Special Section are contraventional hypotheses, with respect to which, therefore, it is sufficient for their realization, from a subjective point of view, the so-called generic negligence, to be understood as mere negligence, imprudence and inexperience in the performance of the activity, not connoted by a particular gravity. It follows that, hypothetically, a mere error (due, for example, to an oversight or inattention) could result in the Company incurring profiles of negligent liability relevant under Decree 231.

It is true that in order for such liability to be configured, it is necessary that the environmental offence possibly committed with guilt (but this also applies to malicious hypotheses) be imputable to the entity also from an objective point of view, represented by the interest and/or advantage intended to be pursued or obtained through the criminal conduct.

In this regard, the shrewdest doctrine and jurisprudence have pointed out, in relation to Environmental Crimes, that the above-mentioned objective criteria of imputation (interest and advantage) must be referred not to the crime itself considered - as it is clear that there is no interest for the company in causing, for example, an environmental disaster - but to the conduct constituting the crime itself, which is substantiated by the violation of the rules set up to protect human health and the environment.

Therefore, if the company's activities were organized or carried out in practice disregarding the provisions of Decree 231 and the internal prescriptions, adopted in compliance with the Decree itself, negligent or imprudent conduct on the part of the company could loom large, or there could be, if such conduct was carried out in order to pursue a reduction in costs or a saving of expenses, a concrete advantage for the same[2] , which would make the risk of incurring liability under Decree 231 concrete.

These considerations, which highlight the peculiar nature of the offenses under consideration, lead to drawing the attention of all Recipients of this Model to compliance with the rules of conduct and

[2] Advantage understood as objectively appreciable pecuniary benefit.

procedures indicated below (together with those currently in force in ALNG), which have been identified on the basis of an in-depth risk mapping activity.

In this regard, it should be noted that, in light of the particular relevance covered by environmental issues, the Company, in the aftermath of the entry into force of Legislative Decree no. 121 of 2011 (which introduced Article 25 *undecies* into the structure of Decree 231), decided to proceed with the immediate updating of Model 231, with the adoption of this Special Part G in September 2011, in order to promptly adapt the Model to the protection requirements manifested by the Legislator through the extension of the liability of entities to Environmental Crimes.

The immediate implementation of the aforementioned legislative innovations was made possible by the provisions and protocols in place at ALNG (and, in particular, by the requirements set forth in the *ALNG SHEMS System Manual*[3]), which, scrupulously observed, already constitute a valid safeguard from an environmental standpoint.

Subsequently, the Company carried out, through its Supervisory Body, a thorough and thorough verification and control activity in relation to the strict inherence and compliance of the above procedures with the recently introduced regulations.

In addition, a scrupulous mapping of the risk with reference to the perpetration of the Crimes in question was carried out by preparing a questionnaire ("*Risk Assessment Questionnaire*" - *Risk Assessment Tool*), which was submitted to the persons in charge of the functions concerned with environmental issues, so as to identify the company areas most exposed to the risk of the commission of the aforementioned Crimes.

More precisely, an initial risk mapping activity was carried out at the operational base in Porto Viro (Shore Base) and at the Company's headquarters located in Milan, which included interviews with the relevant company individuals (Regulatory/SHE Advisor, Shore Base Manager, Health and Safety Officer and Logistics Supervisor).

The aforementioned mapping activity was, then, continued at the *Offshore* Terminal, and the aforementioned Questionnaire was submitted to the relevant Terminal Employees/Detached (ALNG) (Offshore Installation Manager, SHEMS Coordinator and Health and Safety Officer).

In the light of the outcomes of the mapping activity indicated above, this Special Part has been suitably supplemented and implemented, in order to identify the company areas and activities most exposed "to the risk of environmental crime," and to enucleate the rules of conduct and specific procedures, aimed at avoiding, or at least reducing-as mentioned above-the danger of unlawful conduct by any Recipient of this Model.

It should be noted that, during 2021, the head office in Milan was transferred to offices located at Via Santa Radegonda No. 8, where the social activities already subject to risk mapping are carried out. In

[3] That is, *Safety, Security, Health and Environmental Management System*.

addition, since November 2021, a new office has been operating in Rovigo, at the Service Center (*CenSer*) - Pavilion D, Viale Porta Adige, No. 45, where also administrative and office activities are carried out to support the regasification terminal operations.

Finally, it is noted that, as of July 1, 2022, the operation of the Shore Base is entrusted to COSMI S.p.a., an engineering & contracting company and Prime Contractor for Adriatic LNG maintenance services.

G 2. Crimes relevant to the Company

Based on the analysis conducted, the following Environmental Offenses (Article 25-undecies of the Decree) are considered applicable to the Company.

- **Inducement not to make statements or to make false statements to the Judicial** Authority, provided for in Article 377-*bis* of the Criminal Code and consisting of the conduct of those who by violence or threat, or by offering or promising money or other benefits, induce a person called upon to make before the judicial authority statements usable in criminal proceedings not to make statements or to make false statements, when the person has the right to remain silent.
- **Environmental pollution**, provided for in Article 452-*bis* of the Criminal Code and consisting of the conduct of anyone who illegally causes significant and measurable impairment or deterioration:
  1) of water or air, or of extensive or significant portions of the soil or subsoil;
  2) of an ecosystem, biodiversity, including agricultural, flora or fauna.
  When the pollution is produced in a protected natural area or one subject to landscape, environmental, historical, artistic, architectural or archaeological restrictions, or to the detriment of protected animal or plant species, the punishment is increased.
- **Environmental disaster**, provided for in Article 452-*quater* of the Criminal Code and consisting of the conduct of anyone who illegally causes an environmental disaster. Alternatively constituting environmental disaster:
  1) the irreversible alteration of the balance of an ecosystem;
  2) the alteration of the balance of an ecosystem, the elimination of which is particularly costly and achievable only by exceptional measures;
  3) the offense to public safety because of the significance of the act in terms of the extent of the impairment or its damaging effects or the number of persons offended or exposed to danger.
  When the disaster is produced in a protected natural area or an area subject to landscape, environmental, historical, artistic, architectural or archaeological restrictions, or to the detriment of protected animal or plant species, the punishment is increased.
- **Negligent environmental offenses**, provided for in Article 452-*quinques* of the Criminal Code, which provides for a reduction in the penalties related to the acts referred to in Articles 452-bis and 452-quater if the same are committed by negligence.
- **Aggravating circumstances,** provided for in Article *452-octies* of the Criminal Code, which provides for an aggravation of the penalties related to the acts referred to in Articles 416 if it is directed, exclusively or concurrently, for the purpose of committing any of the crimes provided for in this title. When the association referred to in article 416-*bis* is aimed at committing any of the crimes provided for in this title or at acquiring the management or otherwise control of economic activities, concessions, authorizations, contracts or public services in the environmental field, the penalties provided for in the same article *416-bis* are increased. The punishments referred to in the

first and second paragraphs shall be increased by one third to one half if the association includes public officials or persons in charge of a public service who perform functions or carry out services in environmental matters.

- **Organized criminal activities for illegal waste trafficking**, provided for in art. 452-*quaterdecies* of the Criminal Code and constituted by the conduct of anyone who, in order to achieve an unjust profit, with several operations and through the setting up of means and continuous organized activities, transfers, receives, transports, exports, imports, or otherwise illegally manages large quantities of. If high radioactive waste is involved, the punishment is increased.
- **Offenses related to waste management**, provided for in Article 256, paragraphs 1, 3, 5 and 6 of Legislative Decree 152/2006 and occurring in the following cases:
  - activities of collecting, transporting, recovering, disposing, trading and brokering waste - both hazardous and non-hazardous in the absence of the prescribed permit, registration or communication (Paragraph 1);
  - construction or operation of an unauthorized landfill, including possibly intended for the disposal of hazardous waste (Paragraph 3);
  - Carrying out unpermitted waste mixing activities (Paragraph 5);
  - Temporary storage at the place of production of hazardous medical waste with violation of the provisions of Article 227, paragraph 1(b), Legislative Decree 152/2006 (paragraph 6, first sentence).
- **Violation of the obligations of communication, keeping of mandatory records and forms**, provided for in Article 258, paragraph 4 of Legislative Decree 152/2006 and consisting of the conduct of the persons referred to in Article 189, paragraph 3, who fail to make the communication prescribed therein or make it incompletely or inaccurately, of anyone who omits to keep or keeps incompletely the loading and unloading register referred to in Article 190, paragraph 1, and of anyone who transports waste without the form referred to in Article 193 or indicates incomplete or inaccurate data in the form itself.
- **Illegal waste trafficking**, provided for in Article 259, Paragraph 1, Legislative Decree 152/2006, and which arises when a shipment of waste is made that constitutes illegal trafficking within the meaning of Article 26 of Regulation (EEC) No. 259 of February 1, 1993, or such shipment deals with the wastes listed in Annex II of the said regulation in violation of Article 1, Paragraph 3, letters a), b), e) and d) of the regulation.
- **Falsification of a waste analysis certificate used within the framework of the waste traceability control system, use of a fraudulently altered certificate or hard copy of the Waste Tracking System (SISTRI) card**, provided for in Article 260-bis, paragraphs 6, 7 and 8, Legislative Decree 152/2006 and which occurs in cases where:
  - in the preparation of a waste analysis certificate, used in the waste traceability control system, false information is provided on the nature, composition and chemical and physical characteristics of waste, and a false certificate is included in the data to be provided for waste traceability purposes (Paragraph 6);
  - the transporter fails to accompany the transport of waste with the hard copy of the Waste Tracking System (SISTRI) form - Handling Area and, where necessary on the basis of current

regulations, with the copy of the analytical certificate identifying the characteristics of hazardous waste (paragraph 7);
- during transport, use is made of a waste analysis certificate containing false information on the nature, composition and chemical and physical characteristics of the transported waste (Paragraph 7);
- the transporter accompanies the transport of waste (hazardous or non-hazardous) with a paper copy of the fraudulently altered Waste Tracking System (SISTRI) - Handling Area form (Paragraph 8).

- **Penalties**, provided for in Art. 279, Legislative Decree. 152/2006 and consisting of the conducts: Whoever starts to install or operates a plant in the absence of the prescribed permit or continues the operation with the permit expired, lapsed, suspended or revoked; whoever subjects a plant to a non-substantial modification without making the required communication; whoever, in the operation of a plant, violates the emission limit values or requirements established by the permit, Annexes I, II, III or V to Part Five of this decree, plans and programs or the regulations referred to in Article 271 or the requirements otherwise imposed by the competent authority under this title; Whoever puts a plant into operation or begins to operate an activity without having given the prior notice required under Article 269, paragraph 6, or under Article 272, paragraph 1; whoever fails to notify the competent authority of emission data under Article 269; whoever, in the cases provided for under Article 281, paragraph 1, fails to take all necessary measures to prevent an increase, even temporary, in emissions.
- **Discharges of industrial wastewater containing hazardous substances; discharges to soil, subsoil and groundwater; discharges to sea water by ships or aircraft**, provided for in Article 137 Legislative Decree. 152/2006 and occurs in cases where: anyone who opens or otherwise makes new discharges of industrial wastewater, without authorization, or continues to make or maintain such discharges after the authorization has been suspended or revoked; anyone who, outside the cases referred to in paragraph 5, makes a discharge of industrial wastewater containing the hazardous substances included in the families and groups of substances specified in Tables 5 and 3/A of Annex 5 to Part Three of this Decree without complying with the requirements of the authorization, or other requirements of the competent authority pursuant to Articles 107, paragraph 1, and 108, paragraph 4 anyone who violates the requirements concerning the installation and management of automatic controls or the obligation to keep the results of the same as set forth in Article 131; anyone who, in carrying out a discharge of industrial wastewater, exceeds the limit values set out in Table 3 or, in the case of discharge to the soil, in Table 4 of Annex 5 to Part Three of this Decree, or exceeds the more restrictive limits set by the regions or autonomous provinces or the competent authority pursuant to Article 107, paragraph 1, in relation to the substances indicated in Table 5 of Annex 5 to Part Three of this Decree; The operator of the integrated water service who fails to comply with the reporting obligation referred to in Article 110, paragraph 3, or fails to comply with the requirements or prohibitions referred to in Article 110, paragraph 5, the owner of a discharge who does not allow access to the settlements by the person in charge of control for the purposes of Article 101, paragraphs 3 and 4, unless the act constitutes a more serious crime; anyone who fails to comply with the regulations dictated by the regions pursuant to Article 113, paragraph 3, and the measure adopted by the competent authority pursuant to Article 84, paragraph 4, or Article 85, paragraph 2; whoever fails to comply with the prohibitions of discharge provided for in Articles 103 and 104; whoever fails to

comply with the regional prescriptions taken pursuant to Article 88, paragraphs 1 and 2, aimed at ensuring the achievement or restoration of the water quality objectives designated pursuant to Article 87, or fails to comply with the measure adopted by the competent authority pursuant to Article 87, paragraph 3 whoever carries out the agronomic utilization of livestock manure, vegetation water from oil mills, and wastewater from farms and small agribusinesses referred to in Article 112, outside the cases and procedures stipulated therein, or fails to comply with the prohibition or order to suspend the activity issued pursuant to said Article;

- **Pollution of soil, subsoil, surface water or groundwater**, provided for in Art. 257 Legislative Decree no. 152/2006 and applies to anyone who causes the pollution of the soil, subsoil, surface water or groundwater by exceeding the risk threshold concentrations and is punished with imprisonment from six months to one year or a fine from two thousand six hundred euros to twenty-six thousand euros, if he does not carry out the remediation in accordance with the project approved by the competent authority within the framework of the procedure referred to in Articles 242 et seq.
- **Malicious pollution caused by ships**, provided for in Article 8 Legislative Decree No. 202/2007, which stipulates that, unless the act constitutes a more serious crime, the Ship Master, flying any flag, as well as the crew members, the owner and the ship-owner, in case the violation occurred with their complicity, who maliciously violate the provisions of Art. 4 shall be punished by arrest from six months to two years and a fine from 10,000 euros to 50,000 euros. If the violation referred to in paragraph 1 causes permanent or, in any case, particularly serious damage to the quality of water, animal or plant species or parts thereof, a term of imprisonment from one to three years and a fine from 10,000 euros to 80,000 euros shall be applied. The damage is considered of particular gravity when the elimination of its consequences is of particular technical complexity, or particularly onerous or achievable only by exceptional measures.
- **Negligent pollution caused by ships**, provided for in Art. 9 of Legislative Decree no. 202/2007, which provides that, Unless the act constitutes a more serious crime, the Ship Master, flying any flag, as well as the crew members, the owner and the owner of the ship, in case the violation occurred with their cooperation, who culpably violate the provisions of Art. 4, shall be punished with a fine from 10,000 to 30,000 euros. If the violation referred to in paragraph 1 causes permanent or, in any case, particularly serious damage to the quality of water, animal or plant species or parts thereof, the imprisonment from six months to two years and a fine from 10,000 euros to 30,000 euros shall be applied. The damage is considered to be of particular gravity when the elimination of its consequences is of particular technical complexity, or particularly onerous or achievable only by exceptional measures.
- **Cessation and reduction of the use of injurious substances**, provided for in Article 3 L. No. 549/1993, which enunciates that the production, consumption, import, export, possession and marketing of the injurious substances listed in Table A annexed to this law are regulated by the provisions of Regulation (EC) No. 3093/94.

G 3. Identification of risk areas

Through a risk and control self-assessment activity, which is available in the Company's records, the Company has identified the areas listed below, within which, potentially, some of the Environmental crimes under Article 25-undecies of the Decree could be committed.

The area, whose owners are identified in the *Risk Control Matrix* (Appendix 1), is the following:

- Operations.

G 4. Rules of conduct

With reference to the second profile, relating to the rules of conduct to be followed by all Recipients of this Model, the purpose of this Special Part is the clear and incontrovertible reaffirmation of the mandatory and binding nature for them and, above all, for those who carry out their activities on the Terminal in the name of, on behalf of or otherwise in the interest of the Company, of the rules of conduct currently in force within ALNG as well as those indicated below.

As mentioned above, the Company, even before and apart from the regulatory and punishability aspects set forth in Article 25 *undecies*, has provided for the preparation and implementation of rules and procedures (see, in particular, the *ALNG AIMS, originating from the SHEMS System Manual*, the *Waste Management Manual* and the *Environmental Management Manual*), which constitute an effective safeguard for the protection of the "environmental heritage," subjected to constant updating and necessary implementation according to the most advanced technical-scientific knowledge.

Therefore, it is intended here expressly and in full to refer to the above provisions and protocols as well as the prescriptions set forth in the *ALNG AIMS*, which constitute a 'model of diligence', to be considered binding on all Recipients of this Model, which, if applied correctly, makes it possible to guarantee all forms of protection from an environmental standpoint and to reduce the potential risks to the environment inherent in business processes.

These rules and procedures find their implementation in the rules of conduct indicated below (as well as in the procedures referred to in paragraph 4 below), aimed at preventing and avoiding, within the scope of the performance of company activities, conduct that, in any way, may cause an offense (in terms of danger and/or damage) to the legal asset "environment," as well as the occurrence of illegal conduct that may result in criminal and disciplinary liability for their author, and for the Company an administrative liability dependent on crime.

More specifically, the following is an indication of the *general* rules of conduct that must be complied with by all Recipients of this Model, as well as the *specific* rules of conduct for the prevention of the criminal hypotheses referred to in Article 25 *undecies*, which have been deemed, following the risk mapping activity referred to above, to be most at risk of occurrence in relation to the corporate reality of ALNG.

Therefore, scrupulous compliance with the following ***general* rules of conduct** is required:

- It is obligatory to refrain from engaging in conduct capable of integrating the offenses involving administrative liability of the Company referred to in Article 25 *undecies* of Decree 231, and, in particular, the criminal hypotheses provided for by the Criminal Code (Articles 452 *bis*, 452-*quater*, 452-*quinquies*, 452-*sexies*, 452 *octies*, 727 *bis* and 733 *bis*) and Legislative Decree No. 152 of April 3, 2006 (Environmental Code).

- It is forbidden to promote, collaborate, contribute or, in any way, give cause to the realization of conduct such that, taken individually or collectively, directly or indirectly integrate the cases of crime under consideration.
- Engaging in behavior that, although not a crime in itself, has the potential to become one is prohibited.
- It is obligatory to behave carefully and scrupulously with reference to any aspect that may concern the protection of environmental heritage.
- It is obligatory to operate in compliance with the adopted international, EU and national legislative and regulatory standards.
- It is obligatory to observe the Environmental Policy and all internal procedures, governing the company's activities, set to safeguard the "environment" asset.
- It is obligatory to constantly carry out information activities for the benefit of all Recipients of the Model of ALNG (including third parties such as Collaborators, Business Partners and Suppliers), in order to promote adequate awareness with respect to environmental issues as well as effective knowledge of the requirements set forth in this Special Part, the procedures in force and, more generally, environmental legislation.
- It is obligatory to ensure adequate training activities of personnel assigned to each risk area through periodic training and refresher courses, particularly if this becomes necessary as a result of changes in or introduction of new relevant rules of conduct, procedures and technologies.
- It is obligatory for all Employees of ALNG to attend training, information and refresher courses, called by the Company, unless they are legitimately prevented from doing so. The Human Resources Department prepares specific attendance controls, notifying the same SB.
- It is a duty to make all communications required by law and regulations to the Supervisory Authorities, including the Supervisory Body, with timeliness, fairness and good faith, not placing any obstacle in the way of the exercise of any control functions exercised by them.
- It is obligatory to prepare and keep documentation regarding compliance with environmental requirements (*i.e.* monthly reports, Environmental Integrity Report, SHE Report, *ISPRA* Report, Verification & Measures for SHEMS System-6) in order to allow control over the conduct and activities carried out (directly or indirectly) by the Company. In this regard, proper and cooperative behavior is required with internal or external parties (*i.e.*, Shelter, *ARPAV*, Port Authority) who are responsible for conducting audit activities with reference to the environmental risk management system.
- It is required, in order to ensure the traceability of waste, to provide data, information and/or documents that are true, accurate and complete.
- It is obligatory, in cases of emergency, even if only of potential environmental risk, to immediately activate the necessary measures prepared by the Company, informing its First Level Manager.
- It is incumbent to make any written reports to the Supervisory Board or Operations Manager (see paragraph 3, *sub* 2), regarding any dangerous situations (whether potential or actual) encountered in the area of environmental protection, any anomalies and/or irregularities of which, directly or indirectly, one should become aware regarding environmental issues and, in particular, corporate waste management, discharges and emissions into the atmosphere.
- It is obligatory to base its relations with the Public Administration, in general, and with the competent Authorities in environmental matters (such as, by way of example but not limited to, the Ministry of

the Environment and Energy Security, the Regulatory Authority for Energy Networks and Environment, the Italian Ministry for Economic Development, the Veneto Region, *ARPA* of Veneto, the Regional Technical Commission - Environment Section, the Province of Rovigo) on criteria of fairness, transparency and collaboration.

In light of the fact that certain regulatory notions (*i.e.,* discharge, air emissions, waste, etc.) are subject to continuous and sometimes changing interpretations by case law, in the case of new activities and/or work operations, as well as in the event that doubts of interpretation arise, the Legal Officer should be concerned, so that he/she may assess the advisability of carrying out a legal assessment, including, where necessary, calling on an expert in administrative law.

The following are **specific rules of conduct** in relation to the Environmental Offenses deemed relevant to ALNG, which have been divided into four macro-areas based on the relevant regulatory source.

Crimes under the Criminal Code –

With reference to the **Crimes under the Criminal Code of** "Environmental Pollution" (Article 452 *bis* of the Criminal Code), "Environmental Disaster" (Article 452-*quater* of the Criminal Code), " Negligent crimes against the Environment" (Article 452-*quinquies* of the Criminal Code), "Trafficking and Abandonment of Highly Radioactive Material" (Article 452-*sexies* of the Criminal Code.), conspiracy, including mafia-type conspiracy, for the commission of environmental crimes (Article 452-*octies* of the Criminal Code), "*Killing, destroying, capturing, taking, keeping and trading specimens of protected wild animal or plant species*" (Article 727-*bis* of the Criminal Code) and "*Destruction or deterioration of habitats within a protected site*" (Article 733-*bis* of the Criminal Code):

- It is prohibited to engage in any conduct that may cause, or from which the danger of, environmental pollution, or significant and measurable impairment or deterioration of water or air, or of extensive or significant portions of the soil or subsoil, or of an ecosystem, of biodiversity, including agricultural biodiversity, flora or fauna, including protected natural areas or those subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or to the detriment of protected animal or plant species.
- It is forbidden to engage in any conduct that may cause, or from which may derive the danger of, an environmental disaster, or the irreversible alteration of the balance of an ecosystem, the alteration of the balance of an ecosystem whose elimination is particularly onerous and achievable only by exceptional measures or the offence to public safety by reason of the significance of the fact in terms of the extent of the impairment or its damaging effects or the number of persons offended or exposed to danger, including the disaster produced in a protected natural area or one subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or to the detriment of protected animal or plant species.
- It is obligatory to adopt correct and environmentally friendly behavior, ensuring effective compliance with legal and regulatory provisions, as well as internal procedures concerning environmental protection and prevention of pollution in all its possible forms.

- There is an absolute obligation to respect protected animal and plant species as well as any *habitat* within a protected site.[4]
- Engaging in any conduct from which a risk (even potential) to protected *habitats* or specimens belonging to a protected *wild animal* species or a protected wild *plant* species or their conservation status is prohibited.[5]
- To this end, preliminary investigations should be made to ascertain the nature of the site in which the Company operates and the possible presence of protected animal or plant species or protected sites.
- It is obligatory to use such solutions, equipment, facilities and devices to eliminate/reduce any environmental impact related to the conduct of business and processing activities with respect to protected species, animals and plants, and protected sites.

Offenses under Legislative Decree No. 152 of April 3, 2006 (the so-called Environmental Code or Consolidated Environmental Act - *TUA*) -

As for the **Offenses under the Environmental Code** (*TUA*), we note the following.

Relating to the crime of "*Unauthorized waste dumping*" (Article 137, paragraphs 3, 5, 11 and 13 of the *TUA*):

- Discharges of industrial wastewater[6], containing non-hazardous and/or hazardous substances (*i.e.,* nickel, lead, copper, zinc, etc.), are required only when specific permits have been issued by the competent authority.
- It is obligatory to scrupulously observe, in addition to the internal procedures dictated for discharges, the requirements set forth in the aforementioned permit and/or additional requirements dictated by the competent authority, and in any case to operate in compliance with the limits set by law (e.g., cc.dd limit values), by the regions or by the competent authority itself.
- Discharges to soil, subsoil or groundwater are prohibited except in cases and within the limits prescribed by law.
- It is incumbent to comply with the absolute prohibition of spilling substances or materials, identified by international conventions ratified by Italy, into the waters of the sea.

As for the crimes that mainly pertain to waste management ("*Unauthorized waste management activities*" *ex* art. 256, paragraph 1, 3, first and second periods, 4, 5 and 6, first period; "*Illegal waste trafficking*" *ex* art. 259, paragraph 1; "*Organized activities for illegal waste trafficking*" *ex* art. 452 *quaterdecies* of the Criminal Code), it should be noted that, as affirmed by the case law[7] , the responsibilities for its proper implementation, in relation to national and EU provisions, rest on **all** those involved in the production, distribution, use and consumption of goods from which waste originates.

Therefore, the following **rules of conduct** should be followed:

- It is obligatory to operate waste management in a manner that complies with legislative requirements

[4] "*Habitat within a protected site*" should be understood to mean any *habitat* of species for which an area is classified as a special protection area under Article 4(1) or (2) of the aforementioned Birds Directive (Dir. 2009/147/EC), or any natural *habitat* or a *habitat* of species for which a site is designated as a special area of conservation under Article 4(4) of the Habitats Directive (Dir. 92/43/EC).

[5] "*Conservation status*" refers to the effect of the sum of factors that, affecting the species in question, may alter the long-term distribution and importance of its populations.

[6] This is any kind of wastewater discharged from buildings where commercial or industrial activities take place.

[7] See Supreme Court, Criminal Sec. III, Jan. 17, 2012, No. 5033, as well as Regulatory Appendix, Section 8.

and internal requirements and procedures, aimed, where possible, at recovery, reuse and recycling of materials and goods used in order to ensure the best protection for the environment and health.

- It is forbidden to carry out any waste management activity[8] (hazardous and non-hazardous) in the absence of the prescribed authorization, registration or communication established by law or otherwise in violation of the requirements contained or referred to in the aforementioned permits.
- It is prohibited to establish, operate or assist in the establishment or operation of an unauthorized landfill.
- It is mandatory to comply with the obligations prescribed by the Company regarding waste management at the ALNG headquarters in Milan, the Shore Base and the offshore Terminal, and to adapt one's behavior, even outside working hours, to the utmost respect for the environment and human health.
- It is incumbent on ALNG to observe the current indications and prescriptions in force at ALNG with reference to the classification of waste produced within the scope of the various company activities and at the various company locations. In this regard, adequate information must be provided to the Recipients of this Model.
- It is mandatory to ensure that the directions, requirements and procedures related to waste management are constantly monitored in order to periodically assess whether they should be updated or implemented due to any environmental regulatory changes and/or technological developments.
- It is obligatory to verify the reliability of third parties (suppliers and contractors) in deference to the company procedures established on the subject of Qualification of Suppliers, and, in particular, the seriousness, reliability and professionalism of those to whom the Company decides to entrust the waste management service. More precisely, in the context of relations with the aforementioned parties, the following must be verified: *(i)* at the time of entrusting, the possession of the requirements and skills required by law for the performance of the assignment (e.g. authorization, registration in registers, certifications, etc.); *(ii)* in the contract, the existence of appropriate clauses imposing compliance with the requirements of this Model and the Code of Ethics, and *(iii)* during the execution of the assignment, the timely and proper fulfillment of contractual obligations and, in particular, the requirements related to the cataloging and waste management carried out by third parties.
- It is prohibited to mix hazardous waste having different hazardous characteristics or hazardous waste with non-hazardous waste[9] . In this regard, adequate information about the types of waste produced by the Company must be ensured.
- It is obligatory to execute or cause to be executed every shipment, having as its object the waste produced by the Company, in accordance with the law and, in particular, with the requirements of EC Regulation No. 1013 of June 14, 2006, which imposes obligations of communication/notification to the competent authorities, the acquisition of the relevant consent, and the correct indication of the data contained in the accompanying document.

With reference to the contravention of Article 257, paragraphs 1 and 2 of the *TUA*, concerning "*Site Remediation"*:

[8] "*Management*" shall mean the collection, transportation, recovery, disposal, trading and brokering of waste.

[9] "*Mixing*" should also mean dilution of hazardous substances.

- It is obligatory, in the event that an event occurs that has the potential to contaminate a site, to give immediate notice to its Manager, who, in turn, is obliged to take steps to ensure that the relevant notification is made to the Municipality, Province or Region in whose territory the damaging event is envisaged, as well as to the Prefect of the Province.
- It is obligatory, in the above assumption, to observe the provisions of the internal procedures so that the necessary preventive and safety measures are taken at the site.
- In the event of accidental pollution of soil, subsoil, surface water or groundwater due to the exceeding of risk threshold concentrations, the contaminated site shall be remediated in accordance with the project approved by the competent authority.

As for the "*Violation of the obligations of communication, keeping of mandatory records and forms*" provided for in Article 258, paragraph 4, second sentence, of the *TUA* and "*Violations of the regulations on the Waste Traceability Computer Control System*" provided for in Article 260 *bis*, paragraphs 6,7, second and third sentences, and 8 of the *TUA*:

- It is obligatory to regularly keep the documentation pertaining to the production, collection, transportation, recovery, and disposal of waste produced by ALNG for the purpose of its traceability (*i.e.,* loading and unloading register, identification form, Single Environmental Declaration Form, etc.).
- Periodic checks on the correctness and truthfulness of the above documentation should be carried out.
- In preparing a waste analysis certificate, it is mandatory to provide accurate, clear and truthful information and data regarding the nature, composition and chemical and physical characteristics of the waste.
- It is also prohibited to include a false and/or altered certificate in the data to be provided for waste tracking purposes.

Lastly, regarding "*Violation of emission and air quality limit values*" *under* Article 279, Paragraph 5 of the *TUA*:

- It is obligatory to comply with the requirements contained in the permit order or otherwise imposed by the competent authority, as well as with the regulations established by law and all internal procedures relating to atmospheric emissions.

Offenses under Law No. 549 of December 28, 1993 -

In relation to the **Offenses set forth in Law No. 549 of December 28, 1993**, and more specifically set forth in Article 3 ("*Cessation and Reduction of Ozone Depleting Substances*"):

- It is obligatory to scrupulously observe internal requirements and national and EU regulations for the protection of ozone and, in particular, EC Regulation No. 3093/94.
- The production, consumption, import, export, possession and marketing of injurious substances must comply with the provisions of the aforementioned EU Regulations.
- It is prohibited to construct, operate, conduct facilities involving the use of ozone-depleting substances, except as stipulated in the aforementioned EC Regulation.

Offenses under Legislative Decree No. 202 of November 6, 2007. –

Finally, with particular regard to the **Offenses under Legislative Decree No. 202 *of* November 6, 2007,** of pollution, intentional and negligent, caused by ships (Articles 8 and 9, respectively):

- Spilling of any pollutants *(i.e.,* hydrocarbons) into the waters of the sea and engaging in behaviors that may result in the spillage of fuels, petroleum products or other pollutants is strictly prohibited.
- For the purpose of disposal of pollutants, it is incumbent to comply with relevant company regulations and protocols.
- In the event of an accidental spillage, it is obligatory to give immediate and prompt notice to one's supervisor (First Level Manager), who in turn is required to promptly communicate any information, data and aspects related to what occurred, and to take the necessary measures provided by the Company in cases of emergency.

G 5. Specific control measures

In addition to the principles of behavior outlined in the previous section, the company processes and related sensitive activities are governed by the procedures, regulations and protocols described below.

The areas, related processes and sensitive activities and controls are listed below:

1. *OPERATIONS AREA*

*With reference to the **Logistics** process, the following **sensitive activities** have been identified:*

- Management of Gas Storage and Logistics (including Peak Shaving and Flexibility Service): Safe supervision of gas transfer operations between network points, including pipeline control, flow and pressure monitoring, and storage management;
- Management and Supervision of Maritime Services: Control and coordination of maritime activities, including monitoring of port operations and liquefied natural gas (LNG) unloading operations, including maritime safety, environmental protection and regulatory compliance;
- LNG vaporization/Virtual liquefaction.

*With reference to the **Maintenance** process, the following **sensitive activity** has been identified:*

- Management of scheduled/unscheduled routine and extraordinary maintenance.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Assessment and Improvement - Guidance for Planning & Conducting SHEMS Assessments;
- Appendix L - LOGISTICS SERVICES;
- Warehouse & Materials Management Manual;
- Law&Market and Operations Interfaces Procedure;
- Regasification Code;
- Operating & Maintenance Procedures - Measurement and Analysis Manual - AMAM;
- Operating & Maintenance Procedures - Operations Logistics Manual;
- Operating & Maintenance Procedures - Offshore Operations Administration Manual;
- Operating & Maintenance Procedures - Alarm Management Manual;
- Operating & Maintenance Procedures - Terminal Regulations and information booklet;
- Work Management - Operations Work Management Manual;
- Facility Integrity Management - FIMS Manual;
- Environmental Management - Environmental Management Manual;

- Environmental Management - Environmental Monitoring Plan;
- Environmental Management - Waste Management Plan;
- Safety and maritime police regulations of the Adriatic LNG marine terminal;
- Personnel Safety Management - Safety Manual;
- Security Management - GFO Guard Force Order - Shorebase;
- Operating & Maintenance Procedures - Marine Operations Manual;
- Operating & Maintenance Procedures - Cranes and Lifting Gear - VOLUME 2;
- Operating & Maintenance Procedures - Terminal Regulations and information booklet;
- Work Management - Safe Work Practice Manual;
- Risk Assessment and Management- Risk Assessment Manual;
- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training;
- Personnel Safety Management - Passenger & Service Vehicle Safety Management;
- Security Management - Security Operations Manual;
- Security Management - PFSP - Terminal;
- Management of Change - Management of Change Manual;
- Evaluating, Selecting, and Monitoring Third Party Services - Contractors Management Procedure;
- Maintenance system manual.

For the precise details of the controls, please refer to the *"Operations" area sheet* (Appendix E) in which the information system, delegation of powers and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

CHAPTER H – Felonies against individual's freedoms and offence of employment of irregular migrants

Articles 25-quinquies e 25-duodecies of Legislative Decree 231/2001

H 1. Crimes relevant to the Company

Based on the analysis conducted, the following predicate offenses are considered applicable to the Company:

Felonies against individual's freedoms (*Art. 25-quinquies of Legislative Decree 231/2001*) –

- **Illicit intermediation and exploitation of labor**, provided for in Article 603-bis of the Criminal Code and consisting of the cases in which, unless the fact constitutes a more serious crime, anyone:
  1) recruits labor for the purpose of assigning them to work for third parties under exploitative conditions, taking advantage of the workers' state of need;
  2) uses, hires or employs labor, including through the brokering activity referred to in No. 1), subjecting workers to exploitative conditions and taking advantage of their state of need.

  If the acts are committed by means of violence or threat, the greater penalty shall be applied, for each recruited worker.

  For the purposes of this article, the existence of one or more of the following conditions shall constitute an indication of exploitation:
  1) the repeated payment of wages and salaries in a manner manifestly inconsistent with the national or territorial collective bargaining agreements entered into by the most representative labor organizations at the national level, or otherwise disproportionate to the quantity and quality of work performed;
  2) Repeated violation of regulations on working hours, rest periods, weekly rest, compulsory leave, vacations;
  3) The existence of violations of workplace safety and hygiene regulations;
  4) The subjecting of the worker to degrading working conditions, surveillance methods or housing situations.

  They constitute a specific aggravating circumstance and carry a penalty increase of one-third to one-half:
  1) The fact that the number of recruited workers is more than three;
  2) The fact that one or more of the recruited subjects are minors of nonworking age;
  3) having committed the act by exposing the exploited workers to situations of serious danger, having regard to the characteristics of the services to be performed and the working conditions.

Offence of employment of irregular migrants (*Art. 25-duodecies of Legislative Decree 231/2001*) –

- **Employment of third-country nationals whose stay is irregular,** provided for in Article 22, Paragraph 12-bis of Legislative Decree No. 286/1998 and consisting of the conduct of a person who, as an employer, employs foreign workers without a residence permit, or whose permit has expired and whose renewal has not been applied for within the legal deadlines, or is revoked or annulled if the workers employed are (alternatively):
  - in numbers greater than three;
  - minors of non-working age;
  - subjected to the other labor conditions of particular exploitation referred to in the third paragraph of Article 603-bis of the Criminal Code, that is, exposed to situations of serious danger, with reference to the services to be performed and the working conditions.

H 2. Identification of risk areas

Through a risk and control self-assessment activity, which is available in the Company's records, the Company has identified the areas listed below, within which, potentially, some of the Crimes against the individual and crimes the Employment of third-country nationals whose stay is irregular, provided for, respectively, by Articles 25-quinquies, 25-duodecies of the Decree, could be committed.

The following are the areas, whose owners are identified in the *Risk Control Matrix* (Appendix 1):

Felonies against individual's freedoms (Art. 25-quinquies of Legislative Decree 231/2001) –

- Purchasing;
- Operations;
- Human Resources.

Offence of employment of irregular migrants (Art. 25-duodecies of Legislative Decree 231/2001) –

- Purchasing;
- Human Resources.

H 3. Rules of conduct

All Recipients of the Model, as identified in the General Part, adopt rules of conduct in accordance with the principles listed below, when carrying out or executing operations in the areas mentioned above, in order to prevent the occurrence of Crimes against the individual and Employment of third-country nationals whose stay is irregular relevant to the Company and provided for by the Decree.

The principles identified in the **Code of Ethics** (Annex 2), and in the **Basic Control Standards,** are a prerequisite for and an integral part of the general principles of behavior referred to in this paragraph, as well as the specific safeguards and prevention and control measures referred to in the following paragraph.

Exceptions, violations, or suspected violations of the rules governing the activities at risk of offenses referred to in this Special Part shall be reported by all employees and corporate bodies in the manner provided in the General Part of the Model.

In carrying out so-called risk activities, the Recipients of this Model must scrupulously adhere to the following **rules of conduct**:

- It is obligatory to refrain from engaging in conduct likely to constitute the type of crime involving administrative liability of the Company referred to in Article 25 *duodecies* of Decree 231.
- It is forbidden to promote, collaborate, contribute to or, in any way, give cause to the commission of conduct such that, taken individually or collectively, directly or indirectly constitute the crime under consideration.
- It is forbidden to engage in conduct that, although not constituting an offense per se, could potentially become one so as to determine for the Company the risk of being held liable under Decree 231.
- It is obliged to operate in compliance with the rules, laws and regulations, adopted at the EU and national levels in order to combat the phenomenon of "irregular labor" (so-called undeclared work).
- No form of irregular labor is tolerated either within the Company or in relations with External Collaborators, Partners and Suppliers.

- It is obligatory to hire employees with a regular employment contract and in full compliance with industry regulations and the conditions stipulated in the National Collective Labor Agreement (*CCNL*).
- It is prohibited to hire foreign workers without a residence permit, or with a non-renewed, expired or cancelled permit and/or minors of non-working age (under 16).
- Subjecting employees to exploitative working conditions is prohibited. Therefore, the health, safety, and personal safety of each Employee of ALNG must be guaranteed and protected.
- It is the obligation of all Employees of the Company and, in particular, of foreign workers to perform promptly, correctly and in good faith all communications required by law, regulations and internal rules of the Company itself with specific reference to the provisions of this Special Section.
- It is the obligation of External Collaborators, Partners and Suppliers to comply with the regulations, primary and secondary, in question.

H 4. Specific control measures

In addition to the principles of behavior outlined in the previous section, the company processes and related sensitive activities are governed by the procedures, regulations and protocols described below.

The Scope, related processes and sensitive activities and controls are listed below:
Felonies against individual's freedoms (*Art. 25-quinquies of Legislative Decree 231/2001*) -

1. *PURCHASING AREA*

*With reference to the **Procurement** process, the following **sensitive activity** has been identified:*

- Selection of suppliers of goods, services and intellectual work, negotiation and conclusion of related contracts.

To oversee the above sensitive activity, the Company has adopted the following **internal regulations**:

- Corporate Procurement Manual.

For the precise details of the controls, please refer to the *"Purchasing" area sheet* (Appendix B) in which the information system, delegation and proxy, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *OPERATIONS AREA*

*With reference to the **Logistics** process, the following **sensitive activity** has been identified:*

- Management of physical access to executive offices, production and extraction sites.

To oversee the above sensitive activity, the Company has adopted the following **internal regulations**:

- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training;
- Personnel Safety Management - Passenger & Service Vehicle Safety Management;
- Security Management - Security Operations Manual;
- Operating & Maintenance Procedures - Operations Logistics Manual;
- Work Management - Operations Work Management Manual;
- Logistics Services;

- MPI Policies.

For the precise detail of the controls, please refer to the *"Operations" area sheet* (Appendix E) in which the information system, delegation of powers and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

3. *HUMAN RESOURCES AREA*

*With reference to the **Human Resources Development and Management** process, the following **sensitive activities** have been identified:*

- Selection, recruitment, employment and administrative management of personnel, including management of employees on secondment and agency workers;
- Employee Records Management.

*With reference to the **Payroll** process, the following **sensitive activity** has been identified:*

- Calculation and payment of salaries.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training;
- Control Catalogue Payroll.

For the precise details of the controls, please refer to the "*Human Resources*" *area sheet* (Appendix G) in which the information system safeguards, delegations and proxies, segregation of duty, reporting, formalization and traceability applicable to the sensitive activities of the area in question are detailed.

Offence of employment of irregular migrants (Art. 25-duodecies of Legislative Decree 231/2001) –

1. *PURCHASING AREA*

*With reference to the **Procurement** process, the following **sensitive activities** have been identified:*

- Preparation and transmission of purchase requisitions;
- Selection of suppliers of goods, services and intellectual work, negotiation and conclusion of related contracts;
- Qualification and monitoring of suppliers.

To guard the above sensitive activity, the Company has adopted the following **internal regulations**:

- Corporate Procurement Manual.

For the precise details of the controls, please refer to the *"Purchasing" area sheet* (Appendix B) in which the information system, delegation and proxy, *segregation of duty*, *reporting*, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *HUMAN RESOURCES AREA*

*With reference to the **Human Resources Development and Management** process, the following **sensitive activities** have been identified:*

- Selection, recruitment, employment and administrative management of personnel, including management of employees on secondment and agency workers;
- Employee Records Management.

*With reference to the **Payroll** process, the following **sensitive activity** has been identified:*

- Calculation and payment of salaries.

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training;
- Control Catalogue Payroll.

For the precise details of the controls, please refer to the "*Human Resources*" *area sheet* (Appendix G) in which the information system safeguards, delegations and proxies, segregation of duty, reporting, formalization and traceability applicable to the sensitive activities of the area in question are detailed.

CHAPTER I – Crimes of handling, laundering and investing illicitly derived funds, assets or utilities and self-laundering, Crimes involving non-cash payment instruments and fraudulent transfer of assets, Felonies committed by criminal organizations and Transnational crimes

Articles 25-octies, 25-octies.1, 24-ter of Legislative Decree 231/2001 and article 10 of law 146/2006

I 1. Crimes relevant to the Company

Based on the analysis conducted, the following predicate offenses are considered applicable to the Company:

Crimes of handling, laundering and investing illicitly derived funds, assets or utilities and self-laundering (Art. 25-octies *of Legislative Decree 231/2001*) –

- **Receiving stolen goods**, provided for in Article 648 of the Criminal Code and consisting of the conduct of a person who, in order to procure a profit for themselves or others, acquires, receives or conceals money or things from any crime, or in any case meddles in having them acquired, received or concealed. The provisions of this article also apply when the perpetrator of the crime from which the money or things come is not chargeable or punishable or when a condition of prosecution referring to that crime is lacking.
- **Money laundering**, provided for in Article 648-bis of the Criminal Code and consisting of the conduct of anyone who replaces or transfers money, goods or other utilities resulting from a crime, or carries out other transactions in relation to them, so as to hinder the identification of their criminal origin.
- **Use of money, goods or utilities of unlawful origin**, provided for in Article 648-ter of the Criminal Code and consisting of the conduct of anyone who, outside the cases of complicity in the crime and the cases provided for in Articles 648 and 648-bis, uses money, goods or other utilities from crime in economic or financial activities.
- **Self-laundering**, provided for in Article 648-ter.1 and consisting of the conduct of a person who, having committed or conspired to commit a crime, uses, substitutes, transfers, in economic, financial, entrepreneurial or speculative activities, the money, goods or other utilities resulting from the commission of such crime, in such a way as to concretely hinder the identification of their criminal origin.

Crimes involving non-cash payment instruments and fraudulent transfer of assets (Art. 25-octies.1 *of Legislative Decree 231/2001*) –

- **Fraudulent transfer of assets**, provided for in Article 512-bis of the Criminal Code and consisting of the conduct of anyone who, unless the act constitutes a more serious crime, fictitiously attributes to others the ownership or availability of money goods or other utilities in order to evade the provisions of the law on property prevention measures or smuggling or to facilitate the commission of one of the crimes referred to in Articles 648 648-bis and 648-ter. It is also punishable whoever, in order to evade the provisions on anti-mafia documentation, fictitiously attributes to others the ownership of enterprises, company shares or stock or corporate offices, if the entrepreneur or company participates in procedures for the award or execution of contracts or concessions.

Felonies committed by criminal organizations (Art. 24-ter of Legislative Decree 231/2001) and Transnational crimes (Art. 10 of Law 146/2006) –

- **Criminal association**, provided for in Article 416 of the Criminal Code and constituted when three or more persons associate for the purpose of committing several crimes, those who promote or

constitute or organize the association. Punishment is provided for the mere fact of participating in the association, regardless of the performance of the activities that are the subject of the association.

- **Mafia-type criminal organizations, including foreign ones**, provided for in Article 416-bis of the Criminal Code and consisting of the conduct of anyone who is part of a mafia-type association consisting of three or more persons. Those who promote, direct or organize the association are also punished. An association is of the mafia type when those who are part of it make use of the intimidating force of the associative bond and the condition of subjugation and omertà deriving therefrom to commit crimes, to directly or indirectly acquire the management or otherwise control of economic activities of concessions, authorizations, contracts and public services or to realize unjust profits or advantages for oneself or others, or in order to prevent or hinder the free exercise of voting or to procure votes for oneself or others in electoral consultations.

I 2. Identification of risk areas

Through a risk and control self-assessment activity, which is available in the Company's records, the Company has identified the areas listed below, within which, potentially, some of the Crimes of handling, laundering and investing illicitly derived funds, assets or utilities and self-laundering, Crimes involving non-cash payments instruments and fraudulent transfer of assets, Felonies committed by criminal organizations and Transnational crimes provided by articles 25-octies, 24-ter of the Decree and article 10 of law 146/2006, could be committed.

The following are the areas, whose owners are identified in the Risk Control Matrix (Appendix 1):

Crimes of handling, laundering and investing illicitly derived funds, assets or utilities and self-laundering ((Art. 25-octies *of Legislative Decree 231/2001*) -

- Purchasing;
- Sales;
- Finance;
- Operations;
- External and internal relations;
- Human Resources.

Crimes involving non-cash payment instruments and fraudulent transfer of assets (Art. 25-octies.1 *of Legislative Decree 231/2001*) -

- Finance;
- External and internal relations.

Felonies committed by criminal organizations (Art. 24-ter of Legislative Decree 231/2001) and Transnational crimes (Art. 10 of Law 146/2006) -

- Purchasing;
- Sales;
- Finance;
- Legal and Corporate;
- Operations;
- Human Resources.

I 3. Rules of conduct

All Recipients of the Model, as identified in the General Part, shall adopt rules of conduct in accordance with the principles listed below, when carrying out or executing transactions in the above areas, in order to prevent the occurrence of the Crimes of handling, laundering and investing illicitly derived funds, assets or utilities and self-laundering, Crimes involving non-cash payments instruments and fraudulent transfer of assets, Felonies committed by criminal organizations and Transnational crimes.

The principles identified in the **Code of Ethics** (Annex 2), and in the **Basic Control Standards,** are a prerequisite for and an integral part of the general principles of behavior referred to in this paragraph, as well as the specific safeguards and prevention and control measures referred to in the following paragraph.

Exceptions, violations, or suspected violations of the rules governing the activities at risk of offenses referred to in this Special Section shall be reported by all employees and corporate bodies in the manner provided in the General Section of the Model.

In carrying out so-called risk activities, the Recipients of this Model must scrupulously adhere to the following **rules of conduct**:

- It is forbidden to commit or attempt to commit conduct (active or omissive), which is likely to integrate the crimes set forth in Article *25-octies* of Decree 231, implying an administrative liability of the Company or which, although not constituting a crime per se, may potentially become one.
- It is forbidden to promote, collaborate, contribute or, in any way, give cause to the realization of conduct such that, taken individually or collectively, directly or indirectly integrate the cases of crime under consideration.
- It is prohibited to have business relations, including the negotiation, stipulation and execution of contracts or acts, with individuals (natural and legal persons) who are not previously qualified or whose membership in criminal organizations or involvement in unlawful conduct, such as, but not limited to, money laundering, usury, fraud and other crimes against property, are known, also in view of ongoing criminal investigations.
- The use of payment methods that violate anti-money laundering regulations and do not allow for the traceability of financial flows is prohibited.
- It is obligatory to behave correctly, transparently and cooperatively, in compliance with legal regulations and company procedures, in all activities aimed at the purchase and sale of goods and services, including the selection and management of the Company's business counterparts registry.
- It is obligatory to refrain from receiving payments from third parties in violation of applicable regulations or made in ways not provided for in company procedures.

I 4. Specific control measures

In addition to the principles of behavior outlined in the previous section, the company processes and related sensitive activities are governed by the procedures, regulations and protocols described below.

The Scope, related processes and sensitive activities and controls are listed below:

Crimes of handling, laundering and investing illicitly derived funds, assets or utilities and self-laundering (Art. 25-octies *of Legislative Decree 231/2001*) -

1. *PURCHASING AREA*

*With reference to the **Procurement** process, the following **sensitive activity** has been identified:*

- Preparation and transmission of purchase requisitions;
- Selection of suppliers of goods, services and intellectual work, negotiation and conclusion of related contracts;
- Qualification and monitoring of suppliers;
- Negotiation and conclusion of contracts pertaining to real estate and registered movable property.

For the precise details of the controls, please refer to the *"Purchasing" area sheet* (Appendix B) in which the information system, delegation and proxy, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *FINANCE AREA*

*With reference to the **Administration Finance and Control** process, the following **sensitive activities** have been identified:*

- Management of treasury activities: current accounts, collections, payments;
- Credit management;
- Management of Extraordinary Transactions (e.g., capital transactions and allocation of profit, purchase and sale and lease of companies/business units and other complexes of assets/acquisition or disposal of corporate holdings, and investment management).

*With reference to the **Tax** process, the following **sensitive activities** have been identified:*

- Preparation and approval of payment/declaration forms;
- Determination of direct and indirect taxes.

For the precise details of the controls, please refer to the *"Finance" area sheet* (Appendix A) in which the information system, delegations and proxies, *segregation of duty*, *reporting*, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

3. *AREA SALES*

*With reference to the **Market** process, the following **sensitive activities** have been identified:*

- Registration and Qualification of Open Season participants (collection of participants' bids and qualification of participants);
- Bid evaluation (evaluation of bids received, consistent with predefined criteria, in terms of price, duration and capacity);
- Stipulation of contracts - Allocation of regasification capacity to customers;
- Activities of representing "special interests" to policy makers (so-called lobbying).

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Regasification Code;
- Law & Market – Auction Procedure;

- Transitional Auction Regulations;
- Information Management - Records Management Procedures Manual;
- Public Affair & Community Awareness - Public Affair Manual;
- Government & Industry Communication & Interaction Procedure;
- Safety and maritime police regulations of the Adriatic LNG marine terminal;

For the precise detail of the controls, please refer to the *"Sales" area sheet* (Appendix C) in which the information system, delegation and proxy, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

4. *OPERATIONS AREA*

*With reference to the **Open Season - Planning and Preparation** process, the following **sensitive activity** has been identified:*

- Open Season planning and preparation (defining the rules of the open season objectives such as quantity, capacity and market conditions, defining the auction rules and announcing the open season).

*With reference to the **Logistics** process, the following **sensitive activity** has been identified:*

- Management and Supervision of Maritime Services: Control and coordination of maritime activities, including monitoring of port operations and liquefied natural gas (LNG) unloading operations, including maritime safety, environmental protection and regulatory compliance;
- Compatibility and quality approval: Assessment and approval of the compatibility and quality of LNG tankers for berthing at the ALNG terminal;
- Management of Gas Storage and Logistics (including Peak Shaving and Flexibility Service): Secure supervision of gas transfer operations between network points, including pipeline control, flow and pressure monitoring, and storage management;
- Management and Supervision of Maritime Services: Control and coordination of maritime activities, including monitoring of port operations and liquefied natural gas (LNG) unloading operations, including maritime safety, environmental protection and regulatory compliance.

*With reference to the **Maintenance** process, the following **sensitive activity** has been identified:*

- Management of scheduled/unscheduled routine and extraordinary maintenance work

To oversee the above sensitive activities, the Company has adopted the following **internal regulations**:

- Regasification Code;
- Corporate Procurement Manual;
- Law & Market and Operations Interfaces Procedure;
- Safety and maritime police regulations for the Adriatic LNG marine terminal;
- Personnel Safety Management - Safety Manual;
- Security Management - GFO Guard Force Order – Shorebase;
- Operating & Maintenance Procedures - Operations Logistics Manual;
- Operating & Maintenance Procedures - Alarm Management Manual;
- Operating & Maintenance Procedures - Marine Operations Manual;
- Operating & Maintenance Procedures - Cranes and Lifting Gear - VOLUME 2;
- Operating & Maintenance Procedures - Terminal Regulations and information booklet;

- Work Management - Operations Work Management Manual;
- Work Management - Safe Work Practice Manual;
- Environmental Management - Environmental Management Manual;
- Environmental Management - Environmental Monitoring Plan;
- Environmental Management - Waste Management Plan;
- Maintenance system manual;
- Personnel Selection, Placement, Competency Ver., and Training - Terminal Operations Manual for Competency Assurance and Training.

For the precise detail of the controls, please refer to the *"Operations" area sheet* (Appendix E) in which the information system, delegation of powers and proxies, *segregation of duty*, *reporting*, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

5. *EXTERNAL AND INTERNAL RELATIONS AREA*

With reference to the ***Sponsorship*** *process, the following* ***sensitive activity*** *has been identified:*

- Management of Sponsorships and Donations.

For the precise detail of the controls, please refer to the *area sheet "External and Internal Relations"* (Appendix F) in which are detailed the safeguards of information system, delegations and proxies, segregation of duty, reporting, formalization and traceability applicable to the sensitive activities of the area in question.

6. *HUMAN RESOURCES AREA*

With reference to the ***Human Resources Development and Management*** *process, the following* ***sensitive activities*** *have been identified****:***

- Management of training activities;
- Management of welfare initiatives.

With reference to the ***Human Resources Administrative Management*** *process, the following* ***sensitive activities*** *have been identified****:***

- Management of staff social security and welfare benefits.

For the precise details of the controls, please refer to the *"Human Resources" area sheet* (Appendix G) in which the information system safeguards, delegations and proxies, *segregation of duty*, *reporting*, formalization and traceability applicable to the sensitive activities of the area in question are detailed.

Crimes involving non-cash payment instruments and fraudulent transfer of assets (Art. 25-octies.1 *of Legislative Decree 231/2001*) -

1. *FINANCE AREA*

With reference to the ***Administration, Finance and Control*** *process, the following* ***sensitive activities*** *have been identified:*

- Management of treasury activities: current accounts, collections, payments;

- Management of Extraordinary Transactions (e.g., capital transactions and allocation of profit, purchase and sale and lease of companies/business units and other complexes of assets/acquisition or disposal of corporate holdings, and investment management).

For the precise details of the controls, please refer to the *"Finance" area sheet* (Appendix A) in which the information system, delegations and proxies, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *EXTERNAL AND INTERNAL RELATIONS*

*With reference to the **Sponsorship** process, the following **sensitive activity** has been identified:*

- Management of Sponsorships and Donations.

For the precise detail of the controls, please refer to the *area sheet "External and Internal Relations"* (Appendix F) in which are detailed the safeguards of information system, delegations and proxies, *segregation of duty*, *reporting*, formalization and traceability applicable to the sensitive activities of the area in question.

Felonies committed by criminal organizations (Art. 24-ter of Legislative Decree 231/2001) and Transnational crimes (Art. 10 of Law 146/2006) -

1. *PURCHASING AREA*

*With reference to the **Procurement** process, the following **sensitive activity** has been identified:*

- Preparation and transmission of purchase requisitions;
- Selection of suppliers of goods, services and intellectual work, negotiation and conclusion of related contracts;
- Qualification and monitoring of suppliers.

For the precise detail of the controls, please refer to the *"Purchasing" area sheet* (Appendix B) in which the information system, delegation and proxy, segregation of duty, reporting, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

2. *FINANCE AREA*

*With reference to the **Administration, Finance and Control** process, the following **sensitive activities** have been identified:*

- Management of treasury activities: current accounts, collections, payments;
- Credit management;

For the precise details of the controls, please refer to the *"Finance" area sheet* (Appendix A) in which the information system, delegations and proxies, *segregation of duty*, *reporting*, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

3. *LEGAL AND CORPORATE AREA*

*With reference to the **Legal** process, the following **sensitive activities** have been identified:*

- Management of court litigation, extrajudicial activities and arbitration proceedings.

For the precise detail of the controls, please refer to the *"Legal and Corporate" area sheet* (Appendix D) in which the information system, delegation of powers and proxies, *segregation of duty*, *reporting*, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

4. *SALES AREA*

*With reference to the **Market** process, the following **sensitive activities** have been identified:*

- Registration and Qualification of Open Season participants (collection of participants' bids and qualification of participants);

For the precise detail of the controls, please refer to the *"Sales" area sheet* (Appendix C) in which the information system, delegation and proxy, *segregation of duty*, *reporting*, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

5. *OPERATIONS AREA*

*With reference to the **Open Season - Planning and Preparation** process, the following **sensitive activity** has been identified:*

- Open Season planning and preparation (defining the rules of the open season objectives such as quantity, capacity and market conditions, defining the auction rules and announcing the open season).

For the precise details of the controls, please refer to the *"Operations" area sheet* (Appendix E) in which the information system, delegation of powers and proxies, *segregation of duty*, *reporting*, formalization and traceability safeguards applicable to the sensitive activities of the area in question are detailed.

6. *HUMAN RESOURCES AREA*

*With reference to the **Human Resources Development and Management** process, the following **sensitive activities** have been identified:*

- Selection, recruitment, employment and administrative management of personnel, including management of employees on secondment and agency workers;

*With reference to the **Human Resources Administrative Management** process, the following **sensitive activities** have been identified:*

- Employee Master Data Management.

*With reference to the **Payroll** process, the following **sensitive activities** have been identified:*

- Calculation and payment of salaries.

For the precise details of the controls, please refer to the *"Human Resources" scope sheet* (Appendix G) in which the information system safeguards, delegations and proxies, *segregation of duty*, *reporting*, formalization and traceability applicable to the sensitive activities of the area in question are detailed.

Organizational Model for "Terminale GNL Adriatico S.r.l."

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

APPENDICES – Area Sheets

Date	Description	Approved by
July 2025	Adaptation for new predicate offences	BoD

APPENDIX A

With regard to the **Finance Area**, the Company applies the following **specific control measures**:

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Finance	**Administration, Finance and Control - Treasury**	**Management of treasury activities: current accounts, collections, payments, and petty cash**	**Chief Financial Officer**	**Financial Services Superintendent**	**Accounts Payable Procedure** - use of a money transfer system for payments independent of the management system; Narrative - use of a management system for financial transactions; - manual verification of any discrepancies between payment arrangements and current accounts.	**Chamber of Commerce Extract** - the Chief Financial Officer is responsible for maintaining the required accounting records, financial statements and reports; - the Board issues power of attorney to authorized persons to operate the current accounts; - Joint signature is required by each authorized person together with another authorized person for specific insurance and financial activities, including the management of credit and debt instruments, guarantees, and sureties, within defined thresholds.	**Financial Accounting & Reporting Procedure** - the Operational Accounting Coordinator monitors the proper maintenance of transaction records; **Narrative** - the Chief Financial Officer blocks, authorizes, and reviews all financial transactions; - the Chief Financial Officer has access to the company's online banking account; - conditions are defined under which access to the bank account is granted to managers of other departments; - definition of ceilings for banking transactions, above which dual signatures are required; - the Financial Services Superintendent authorizes the recording of purchase invoices upon receipt of the good/service; - the Financial Services Superintendent verifies documentary correspondence of orders; - the Financial Services Superintendent monitors payments; - bank reconciliations are verified by the Auditor and the Sole Auditor; - distinction between the person who prepares the bill of payment (Payment Analyst) and the person who authorizes it by digital signature (Person with Power of Attorney); **Basic Control Standard** - separation of duties between individuals responsible for custody and those responsible for accounting entries; - distinction of subjects in charge of authorizing purchases, making payments, making registration, authorizing sales and making collection; - definition of persons authorized to approve financial activities.	**Narrative** - the Chief Financial Officer reports to the Board of Directors; - notification to banks of the authorized signatories; - reporting to higher hierarchical levels of discrepancies in travel expense reports and related reminders; (not applicable) - the receiving department confirms to the Chief Financial Officer the receipt of the goods/services.	**Basic Control Standard** - timely performance of accounting records; - preparation of written confirmation to the bank to arrange for financial transaction in foreign currency; - provision of dual signature authorization for specific activities; - internal recording of new bank accounts and payments; **Narrative** - contractual definition of KPIs for monitoring recorded transactions; - monthly travel expense reporting activities are conducted; - financial statements are certified by an auditing firm; - daily peer review of entries made; - each compensation is justified by an accounting entry, which is checked daily; - payment runs are checked daily.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Finance	**Administration, Finance and Control - Credit**	**Credit management**	**Chief Financial Officer**	**Financial Services Superintendent**	**Narrative** - use of a computerized management system for handling financial transactions; - presence of an automatic reminder system.	**Chamber of Commerce Extract** - the Chief Financial Officer is responsible for maintaining the required accounting records, financial statements and reports; - Joint signature is required by each authorized person together with another authorized person for specific insurance and financial activities, including the management of credit and debt instruments, guarantees, and sureties, within defined thresholds.	**Revenue Accounts Receivable Procedures** - responsibility for each activity is clearly assigned; - the Financial Services Superintendent calculates the debtor's arrears; - the Chief Financial Officer approves the issuance of the invoice; - credit limits assigned to customers are subjected to an authorization process involving all managers of Finance functions; - reminders are approved by the Chief Financial Officer; - coverage of outstanding receivables must be approved by the Chief Executive Officer upon the proposal of the Chief Financial Officer and the Financial Services Superintendent; **Basic Control Standard** - definition of limits and authorizing delegations of budget items; - proxies are conferred by the Board of Directors; - Chief Financial Officer authorizes and reviews all financial transactions; **Narrative** - billing authorization process follows ToFA requirements and management system utilities; **Financial Accounting & Reporting Procedure** - the Operational Accounting Coordinator is responsible for proper record keeping of transactions.	**Financial planning & Cash Management Procedure** - reporting of financial management reviews to shareholders and the Chief Financial Officer.	**Basic Control Standard** - preparation of written confirmation to the bank to provide for the financial transaction in foreign currency; **Narrative** - matching each collection to an invoice; - scheduling of collections to 20 days; - financial statements are certified by an auditing firm; - daily peer review of entries made.
Finance	**Administration, Finance and Control - Financial Accounting**	**Management of ordinary bookkeeping (e.g., recording of invoices receivable and payable, credit notes, asset book, etc.) and preparation/approval of annual and semi-annual financial reports (including the annual financial statements), interim reports or other corporate communications pertaining to the Company's financial position, results of operations or financial position**	**Chief Financial Officer**	**Financial Services Superintendent**	**Financial Accounting Procedure** - the Company uses the SAP Management System.	**Chamber of Commerce Extract** - the Chief Financial Officer is responsible for maintaining accounting records, financial statements, and reports required by law or for regulatory purposes.	**Basic Control Standard** - definition of limits and authorizing delegations of budget items; - conferment of authorizing proxies by the BoD; - distinction between persons authorized to maintain and persons authorized to record material and financial instruments; **Financial Accounting Procedure / Journal Entries Approval Matrix.** - the Financial Specialist prepares the accounting transaction; - the Financial Services Superintendent reviews transactions for accuracy and approves them for journal entry; - the Chief Financial Officer reviews and approves the draft financial statements.	**Basic Control Standard** - periodically reports to the Chief Financial Officer the analysis of actual foreign currency transactions; **Financial Accounting Procedures** - the Chief Financial Officer provides timely, accurate and relevant data to the Company's stakeholders and shareholders; - the Annual Financial Statements approved by the Board of Directors are sent to the Statutory Audit Firm to obtain the Audit Report to be attached to the Annual Financial Statements.	**Basic Control Standard** - preparation of documentation of procedures, activities, and transactions; - adoption of a chart of accounts, means of recording and an accounting manual; **Financial Accounting Procedure** - retention and maintenance of statutory accounting books; - accounting records, monthly reports and financial statements maintained within SAP.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Finance	**Administration, Finance and Control - Extraordinary Transactions**	**Management of Extraordinary Transactions (e.g., capital transactions and allocation of profit, purchase and sale and lease of companies/business units and other complexes of assets/acquisition or disposal of corporate holdings, and investment management)**	**Chief Financial Officer**	**Financial Services Superintendent**	**Narrative** - use of a management system for financial transactions.	**Articles of Association** - the shareholders' meeting may delegate to the board of directors the powers necessary to carry out the increase in share capital, determining the limits and manner of its exercise; - the shareholders decide on matters reserved to their competence by law, by the Articles of Association as well as on matters that one or more directors, or one or more shareholders representing at least 1/10 (one tenth) of the share capital submit for their approval.	**Articles of Association** - the Board of Directors approves the Company's financial plan; - the issuance of debt securities is approved by the shareholders' meeting; - the BoD defines the method of payment of profits; - the expert will act as arbitrator pursuant to and in accordance with Article 1349 of the Italian Civil Code; determining with fair appreciation the market value of the stake offered; **Financial planning & cash management procedures** - the Chief Financial Officer verifies the correctness of Shareholders' payments; **Basic Control Standard** - definition of limits and authorizing proxies for budget items; - granting of authorizing proxies by the Board of Directors.	**Narrative** - transmission of the F&O reports to the top management bodies.	**Articles of Association** - drafting a financial plan for the Company; **Basic Control Standard** - accurate recording and preservation of financial transactions on the Society's capital; - financial transactions are correlated with accounting records; - provision for dual signature authorization for specific activities; **Narrative** - preparation of periodic financial statements; - drafting of financial plan of repayment to members; - monthly preparation of report between actual and estimated data; - drafting of the Cash Flow Statement.
Finance	**Budgeting**	**Preparation and management of annual cost budget (company-wide) as well as approval of extra budgets**	**Chief Financial Officer**	**Financial Services Superintendent**	**Narrative** - the Company uses the SAP management system in budget preparation.	**Chamber of Commerce Extract** - the Company adopts a formalized system of proxies and powers of attorney, which defines the responsible structures as well as governance with regard to the powers of representation necessary to act on behalf of the company.	**Company WP&B Procedure** - the proposed Work Plan & Budget for ALNG functions are reviewed and approved by the Function Managers together with the Chief Executive Officer; - the Work Plan & Budget is approved and reviewed by the Board of Directors before submission to the Shareholders' Meeting; - the WP&B is finally approved by the Shareholders' Meeting; - budget amendments and transfers are consistent with TOFA constraints.	**Company WP&B Procedure** - the Work Plan & Budget and budget approved by the Board of Directors is sent to the Shareholders' Meeting; - ALNG Department Managers are informed of their performance goals and their capital and financial budgets once approved.	**Company WP&B Procedure** - the Work Plan & Budget is signed by the shareholders' meeting; - the Work Plan & Budget is approved is kept in the system.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Finance	**Tax**	**Preparation and approval of payment/declaration forms**	**Chief Financial Officer**	**Tax&Fixed Assets Specialist**	**Narrative** - Use of the SAP management system; - use of the dedicated portal of the Italian Revenue Agency (*Agenzia delle Entrate*).	**Chamber of Commerce Extract** - the Chief Financial Officer approves all payments of a tax , social security nature; - the Chief Executive Officer represents the company before tax offices by filing and signing returns and approves payments for direct and indirect, registration and/or other taxes due from the company based on tax returns; - the Chief Executive Officer appoints and removes tax consultants; - the HR Manager is empowered to sign and submit to the appropriate tax offices the tax returns prepared by the company, as the withholding agent, related to personnel.	**Access, Inspections and Tax Audits guidelines Procedure** - Tax & Treasurers Advisor is responsible for maintaining relations with national authorities in tax matters; - individuals with authority to make requests to inspectors are formally identified **Basic Control Standard** - identification of individuals with authority to provide for the authorization of contracts and transactions in this area; **Narrative** - administrative and tax obligations with the PA are carried out by an external consultant; - specific cases related to tax matters with the Italian Revenue Agency are handled by proxy; - Intrastat declarations are prepared by an internal staff member.	**Access, Inspections and Tax Audits guidelines Procedure** - Tax & Treasurers Advisor communicates and sends any information to the Chief Financial Officer; **Narrative** - tax documents approved by the Tax&Fixed Assets Specialist are shared for final signature with the Chief Financial Officer - approved tax documents are sent to the Tax Consultant; - tax returns are certified by the auditing firm.	**Narrative** - The Tax&Fixed Assets Specialist drafts the necessary tax documents; Access, Inspections and Tax Audits guidelines Procedure - Obtaining specific information from auditors; - Obtaining the final audit report signed by the inspector; - sending a copy to the Chief Financial Officer; - internal formalization of a summary report of audit activity; - notification of an Official Report of Findings (*Processo Verbale di Constatazione*); - each Purchase Order is recorded as evidence of the service rendered (SES) in SAP, which enables the invoice to be registered and subsequently paid; - the Statutory Audit Firm verifies the correctness of the contributions paid, the 770 form and the tax return; - an External Consultant verifies the correctness of the contributions paid, the 770 form and the tax return.
Finance	**Tax**	**Determination of direct and indirect taxes**	**Chief Financial Officer**	**Tax&Fixed Assets Specialist**	**Narrative** - Use of the SAP management system; - use of the dedicated portal of the Italian Revenue Agency (*Agenzia delle Entrate*).	**Chamber of Commerce Extract** - the Chief Financial Officer approves all payments of a tax , social security nature; - the Chief Executive Officer represents the company before tax offices by filing and signing returns and approves payments for direct and indirect, registration and/or other taxes due from the company based on tax returns; - the Chief Executive Officer appoints and removes tax consultants; - the HR Manager is empowered to sign and submit to the appropriate tax offices the tax returns prepared by the company, as the withholding agent, related to personnel.	**Access, Inspections and Tax Audits guidelines Procedure** - Tax & Treasurers Advisor is responsible for maintaining relations with national authorities in tax matters; - The Chief Financial Officer, together with the tax consultant, submits requests to the appointed oversight officer; **Narrative** - administrative and tax obligations with the PA are carried out by an external consultant; - specific cases related to tax matters with the Italian Revenue Agency are handled by proxy.	**Access, Inspections and Tax Audits guidelines Procedure** - Tax & Treasurers Advisor communicates and sends any information to the Chief Financial Officer; **Narrative** - tax documents approved by the Tax&Fixed Assets Specialist are shared for final signature with the Chief Financial Officer; - approved tax documents are sent to the Tax Advisor; - the Tax & Fixed Assets Specialist submits the Intrastat return for review to the Tax Advisor, which is then sent through the Italian Customs Agency system; - tax returns are certified by the auditing firm.	**Narrative** - data used for tax calculations are stored within SAP - tax calculation statements are stored in the system; - each Purchase Order is recorded as evidence of the service rendered (SES) in SAP, which enables the invoice to be registered and subsequently paid; - the Statutory Audit Firm verifies the correctness of the contributions paid, the 770 form and the tax return; - an External Consultant verifies the correctness of the contributions paid, the 770 form and the tax return.

APPENDIX B

With regard to the **Purchasing Area**, the Company applies the following **specific control measures**:

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Purchasing	**Procurement**	**Preparation and transmission of purchase requisitions**	**Chief Financial Officer**	**Procurement Superintendent**	**Accounts Payable Procedure**: - purchase orders are handled with Materials Management module or with Financial module in SAP according to the purchase object.	**Chamber of Commerce Extract** - an appointed attorney "procurement supervisor" responsible for procurement activities is identified.	**Narrative**: - the Procurement Superintendent manages supplier relationships from the contracting stage through to contract drafting; - purchase orders are subject to approval thresholds based on value; - the company requires confirmation that the order has been received from the supplier and specific delivery date in PO; **Corporate Procurement Manual:** - pre-tender procedures: requesting function contact person approves purchase requisition (RFI), priority and authorizes upload to management. The requesting function contact person makes the entry in PP; - the procurement function issues the purchase order/RFQ; - Sealed Bid Process: the Contracting & Procurement Superintendent appoints a bid manager (Sealed Bid Administrator); - Tender Evaluation: those responsible for evaluating specific parameters of supplier bid proposals are defined.	**Corporate Procurement Manual and Narrative:** - the requesting function informs the Procurement function of the order request; - the order request must be communicated by the requesting function to the procurement function; - the requesting function communicates market prices; - the procurement function representative collects communications with the requesting suppliers; - the head of the requesting function informs the Procurement Supervisor of the emergency situation (if any); - shared management of emergency procurement between Procurement Manager and Requesting Function Manager; - the Manager of the requesting function receives the Agreement award from the Procurement Supervisor.	**Corporate Procurement Manual**: - Sponsoring Department monitors and stores active contract costs in system; - Emergency Purchases: orders in an emergency situation must be supported by adequate justification and documentation; - Procurement Plan: preparation of a procurement plan with defined content; - request for quotation and invitation to tender: drafting of the request for quotation (RFQ); - Award of Contract: at the end of the bidding process, the final agreement (AA) is drafted, approved and filed in SAP.
Purchasing	**Procurement**	**Selection of suppliers of goods, services and intellectual work, negotiation and conclusion of related contracts**	**Chief Financial Officer**	**Procurement Superintendent**	**Narrative e Corporate Procurement Manual:** - procurement contracts and product documentation during negotiation and supplier selection, are uploaded to SAP.	**Chamber of Commerce Extract** - the Board assigns powers of attorney to authorize contracts and orders (other than employment contracts) within certain predetermined limits.	**Corporate Procurement Manual:** - PP must be signed in accordance with the applicable ToFA before issuing the Purchase Requisition; - the Procurement Superintendent oversees the proper application of standard contract templates (SCAF); - persons responsible for authorizing non-standard contracts are defined; - contracts are subject to authorization thresholds.	**Corporate Procurement Manual** - the Procurement Superintendent sends the contract for approval to the person in charge of TOFA; - the Sponsoring Department Representative communicates deviations (if any) from standard contracts to the Sponsoring Department Manager; - the Procurement Department Representative notifies suppliers of the outcome regarding their proposal; - The Sponsoring Department representative approves the RFI and arranges for inclusion in PP.	**Corporate Procurement Manual**: - Contract Signature / Assignment Method: conclusion of the contract award, to which all documents produced during processing (e.g., requests for clarification) are attached; - Contract Signature / Assignment Method: archiving of the paper/digital contract signed by the supplier; - Storage, Archiving, Retention & Disposal: management of contract documentation is handled by the Procurement function (digitally)

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Purchasing	**Procurement**	**Supplier qualification and monitoring**	**Chief Financial Officer**	**Procurement Superintendent**	**Narrative**: - the company uses the Cribis IT platform to obtain supplier financial information; - the Cribis platform, automatically monitors suppliers and sends periodic updates and alerts if there is a change in the supplier's rating (e.g., from green to red).	**Chamber of Commerce Extract** - an appointed attorney "procurement supervisor" responsible for procurement activities is identified.	**Narrative** - the Chief Financial Officer manager is responsible for the process of verifying the financial soundness of providers through Cribis; - distinction between the applicant and the person who performs the assessment and monitoring of the supplier.	**Narrative** - KPIs are defined in the contract; - KPI results are shared by the Procurement Superintendent with the Chief Financial Officer; **Corporate Procurement Manual:** - negative feedback is communicated to the Sponsoring Department Manager, PIS and Chief Operating Officer.	**Narrative** - the contract defines performance evaluation KPIs; - results are stored in the company's supplier management database; - supplier financial information is periodically downloaded from the Platform (Cribis); - drafting and updating a list of suppliers;
Purchasing	**Procurement**	**Negotiation and conclusion of contracts pertaining to real estate and registered movable property**	**Chief Financial Officer**	**Procurement Superintendent**	**Narrative and Corporate Procurement Manual:** - Procurement contracts and documentation produced during negotiation and supplier selection, are uploaded to SAP.	**Chamber of Commerce Extract** - the Board assigns powers of attorney to authorize contracts and orders (other than employment contracts) within certain predetermined limits.	**Corporate Procurement Manual** - the Procurement Superintendent oversees the proper implementation of standard contract templates (SCAF); - those responsible for authorizing non-standard contracts are defined; - contracts are subject to authorization thresholds.	**Corporate Procurement Manual** - the Procurement Superintendent sends the contract for approval to the person in charge of TOFA; - the Sponsoring Department Representative communicates deviations (if any) from standard contracts to the Sponsoring Department Manager; - The Procurement Department Representative notifies suppliers of the outcome regarding their proposal; - the Sponsoring Department representative approves the RFI and arranges for inclusion in PP which follows the approval process according to the ToFA levels provided by CPM).	**Corporate Procurement Manual** - conclusion of the award contract, to which all documents produced during the negotiation phase (e.g., requests for clarifications) are attached; - archiving of the paper/digital contract signed by the supplier (if digitally signed, the signature is via OTP); - non-standard contracts must include a specific report on commercial deviations found.
Purchasing	**Procurement**	**Supplier master data management**	**Chief Financial Officer**	**Procurement Superintendent Financial Services Superintendent**	**Accounts Payable Procedure:** - Vendor Master Mantainment: use of a specific database in SAP "Vendor Master" for vendor management 3.	**Chamber of Commerce Extract** - an appointed attorney "procurement supervisor" responsible for procurement activities is identified	**Narrative** - the Procurement Superintendent maintains relationships with suppliers and collects master data changes (which can also be sent by the Supplier directly to the administration); - the Financial Services Superintendent is solely responsible for updating supplier data.	**Narrative** - the Procurement function communicates changes to be made to the Financial Services function or vice versa.	**Narrative** - storage on SAP of supplier master information; - there is a form filled out by the supplier for each change in the supplier master data. **Accounts Payable Procedure**: - vendor set up: filling in a Form with vendor data for vendor management.

APPENDIX C

With regard to the **Sales Area**, the Company applies the following **specific control measures**:

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Sales	**Market**	**Registration and Qualification of Open Season participants (collection of participant bids and qualification of participants)**	**Chief Operating Officer**	**Logistic Superintendent Market Superintendent Legal Operations Counsel**	**Law&Market and Operations Interfaces Procedure** - use of a specific platform for sharing criteria and information on regasification activity; - Use of a management system for document archiving; **Transitional Auction Regulations.** - use of an Electronic Communication System.	**Chamber of Commerce Extract** - individuals are defined who are authorized to authorize and perform contractual transactions within the limits of the amounts allocated to them.	**Basic Control Standards** - segmentation of roles related to: approval, execution, registration, and control of transactions; **Law&Market and Operations Interfaces Procedure.** - the Operations Function coordinates the auction procedure, while all related documentation is reviewed by the Legal Function; **Law&Market - Auction Procedure** - the Chief Operating Officer defines the capacity to be offered upon input from the Operations Function, and communicates it to the Chief Executive Officer for approval; - appointment of a specific team for the selection of candidates, where each one evaluates the various offers according their expertise; - each function provides clarification to the candidates' requests, according to its own expertise.	**Narrative** - publication of regasification capacity on the website; - notification of interest in participating in the auction by operators; - acceptance of new interested parties to take over from relinquished customers according to the provisions of the same contract; - definition of a structure of information flows between Board and Board of Directors; - annual updates of market and regulatory aspects; **Law&Market - Auction Procedure.** - the Chief Executive Officer sends the outcome of the auction evaluation;	**Narrative** - definition of criteria for selection of operators; - definition of criteria for replacement of slots from relinquished operators to new operators; - signing and confirmation of interest by the interested operator; - conduct of a "market Test"; **Transitional Auction Regulations** - preparation of an auction application form.
Sales	**Market**	**Bid evaluation (evaluation of bids received, consistent with predefined criteria, in terms of price, duration, and capacity)**	**Chief Operating Officer Chief Financial Officer**	**Logistic Superintendent Market Superintendent Legal Operations Counsel Financial Services Superintendent**	**Law&Market and Operations Interfaces Procedure** - use of a specific platform for sharing criteria and information on regasification activity; - use of a management system for document archiving; **Law&Market - Auction Procedures** - telematic communication of the outcome of the evaluation; **Transitional Auction Regulations.** - use of an Electronic Communication System.	**Chamber of Commerce Extract** - individuals are defined who are authorized to authorize and perform contractual transactions within the limits of the amounts allocated to them.	**Basic Control Standards** - segmentation of roles related to: approval, execution, registration, and control of transactions; **Law&Market and Operations Interfaces Procedure.** - the Operations Function coordinates the auction procedure, while all related documentation is reviewed by the Legal Function; **Law&Market - Auction Procedure** - the Chief Operating Officer defines the capacity to be offered upon input from the Operations Function, and communicates it to the Chief Executive Officer for approval; - appointment of a specific team for the selection of candidates, where each one evaluates the various offers according to their expertise; - each function provides clarification to the candidates' requests, according to its own expertise.	**Law&Market and Operations Interfaces Procedure** - update by the Logistics function of regasification capacity; - changes to service planning are brought to the attention of the market and communicated to the user by the Logistics function; **Law&Market - Auction Procedure** - the Chief Operating Officer sends the "reserve prices" in a sealed envelope to the notary (prior to the auction) - the Chief Executive Officer sends the outcome of the auction evaluation; - the Operations Function communicates the results to Logistics.	**Narrative** - identification of the evaluation process and annual determination of regasification capacity; - application of an approved annual tariff proposal; - prior definition of discounting criteria; - conduct of a "Market Test" of capacity products; - definition of the method of purchasing CO2 allowances; **Law&Market and Operations Interfaces Procedure** - schedules and related updates are recorded on the management system.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Sales	**Market**	**Stipulation of contracts - Allocation of regasification capacity to customers**	**Chief Operating Officer** **Chief Financial Officer**	**Logistic Superintendent** **Market Superintendent** **Legal Operations Counsel** **Financial Services Superintendent**	**Law&Market and Operations Interfaces Procedure** - use of a specific platform for sharing criteria and information on regasification activity; - use of a management system for document archiving; **Law&Market - Auction Procedures** - telematic communication of the outcome of the evaluation; **Transitional Auction Regulations.** - use of an Electronic Communication System.	**Chamber of Commerce Extract** - individuals are defined who are authorized to authorize and perform contractual transactions within the limits of the amounts allocated to them.	**Basic Control Standards** - segmentation of roles related to approval, execution, registration and control of transactions; **Law&Market - Auction Procedure** - "capacity agreements" are signed by duly authorized individuals (Chief Executive Officer).	**Law&Market and Operations Interfaces Procedure** - the Operation and Logistic functions share information for updating the Annual Delivery Plan; - the Finance Function is responsible for entering (and updating) long-term TPA contracts and related details in SAP.	**Narrative** - application of an approved annual rate proposal; - prior definition of discounting criteria; - definition of a capacity allocation procedure issued by a relinquished operator; **Law&Market and Operations Interfaces Procedure** - drafting and publication of the Annual Delivery Plan; - recording on the internal management system of contractual agreements; **Regasification Code** - submission of import authorization.
Sales	**Market**	**Activities of representing "special interests" to policy makers (so-called lobbying activities)**	**Chief Operating Officer**	**Market Superintendent**	**Narrative** - Use of an enterprise network (LAN) system for archiving final reports; **Narrative market** - use of platforms managed by Gas Infrastructure Europe; - use of PEC for specific communications.	**Chamber of Commerce Extract** - proxies are assigned to company personnel each for their responsibilities in managing relations with the PA.	**Basic Control Standard** - BoD appoints individuals who can maintain relationships with the PA; **Government & Industry Communication & Interaction Procedure** - PGA&R Superintendent develops communication plans with stakeholders.	**Narrative** - reports are sent to the SB; - the SB shares the reports with the Board of Directors with its semi-annual report.	**Government & Industry Communication & Interaction Procedure** - at the end of dealings with public bodies, the "Meeting with public administration from" should be drawn up; - Formalization of the outcome of audit activities on functions; **Public & Government Affairs Manual** - list of authorized internal and public entities; **HSE Narrative** - self-induction issues certification to employees operating at the terminal; - reporting of monitoring of compliance with environmental standards by accredited bodies; **Narrative P&GA** - drafting and maintaining communications and reports with third parties.

APPENDIX D

With regard to the **Legal and Corporate Area**, the Company applies the following **specific control measures**:

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Legal and Corporate	**Corporate Affairs and Governance**	**Communication, preparation, attendance, conduct, and minutes of Shareholders' Meetings and Board of Directors meetings**	**Chief Financial Officer**	**Financial Services Superintendent Legal Operations Counsel**	-	**Chamber of Commerce Extract** - the BoD assigns and defines the personnel to be appointed as attorneys-in-fact and deputy attorneys-in-fact, and may revoke such appointments; - the BoD has all powers of ordinary and extraordinary management within the limits of the law and the Articles of Association; - the CEO implements the resolutions of the BoD.	**Articles of Association** - the Articles of Association govern the rules of constitution, participation, action and minutes of meetings.	**Articles of Association** - meeting resolutions are signed by the respective chairpersons.	**Articles of Association** - proxies at the meeting must be documented; **Basic Control Standard** - proxies to employees must be kept in the company.
Legal and Corporate	**Corporate Affairs and Governance**	**Management of relations with shareholders, auditors, Board of Statutory Auditors and Audit and Risk Committee**	**Chief Financial Officer**	**Financial Services Superintendent Legal Operations Counsel**	-	-	**Articles of Association** - the Articles of Association govern the rules of constitution, participation, action and minutes of meetings.	**Audit Coordination Procedures** - Communication of the final outcome from the auditors to the Members; **Basic Control Standard** - the Compliance Team reports to the Board of Directors and the Internal Control System; - the Members report to the BoD on the conduct of independent Audits.	**Audit Coordination Procedures** - Archiving of the final report.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Legal and Corporate	**Legal**	**Management of court litigation, extrajudicial activities, and arbitration proceedings**	**Chief Financial Officer**	**Legal Operations Counsel**	**Narrative** - use of a management system for preparing, sharing and storing documentation;	**Chamber of Commerce Extract** - the Chief Financial Officer is delegated to represent the company in all proceedings in financial and tax matters; - the HR Manager is delegated to represent the company in all proceedings in labor matters; - the HR Superintendent is delegated to represent the company in measures with employees/former employees; - the SSHE&R Manager authorizes function managers in acts with public bodies for activities exceeding the defined limits.	**Narrative Legal** - the legal function verifies compliance with the professional principles of the legal advisors it uses; - external consultants deal with the management of litigation; - the Legal function evaluates the amendment of contracts entered into by Procurement; **Irregularity Reporting Procedures** - compliance team manages investigative activity;	**Narrative Legal** - collaboration with functions affected by litigation; - publication of the newsletter; - Market Superintendent communicates regulatory updates noted to Legal Operations Counsel; - Legal Operations Counsel with outside counsel regarding complex contracting; **Irregularity Reporting Procedures.** - the Chief Executive Officer receives information and remedial proposals from the Compliance Officer; **L&M and Operations Interfaces Procedures.** - Chief Operating Officer is informed of and responds to Letters of Protest received from customers; **CPM** - Procurement Superintendent notifies PIS and Chief Financial Officer of noncompliance; - accurate log tracking;	**Narrative** - The Tax&Fixed Assets Specialist drafts the necessary tax documents; **Access, Inspections and Tax Audits guidelines Procedure** - Obtaining specific information from auditors; - Obtaining the final audit report signed by the inspector; - sending a copy to the Chief Financial Officer; - internal formalization of a summary report of audit activity; - notification of a Minutes of Findings;
Legal and Corporate	**Legal**	**Definition of contract standards and review of any changes to standards**	**Chief Financial Officer**	**Legal Operations Counsel**	**Narrative** - all standard and non-standard contracts are stored on SAP.	**Chamber of Commerce Extract** - the board assigns powers of attorney to authorize contracts (other than employment contracts) within certain predetermined limits.	**Basic Control Standards** - contracts must always be analyzed and signed by appropriately authorized individuals in accordance with the ToFA and the Corporate Procurement Manual; **Narrative** - in case of non-standard contracts, each function analyzes deviations according to its areas of expertise (e.g. Legal function assesses potential risks and compliance impact).	**Corporate Procurement Manual:** - the Procurement Department Representative notifies suppliers of the outcome regarding their proposal.	**Corporate Procurement Manual** - non-standard contracts must include a specific report on commercial deviations found.

APPENDIX E

With regard to the **Operations Area**, the Company applies the following **specific control measures**:

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Operations	**Open Season - Planning and Preparation**	**Planning and preparation of the Open Season (defining the rules of the open season objectives such as quantity, capacity and market conditions, defining the auction rules and announcing the open season)**	**Chief Operating Officer** **Chief Financial Officer**	**Logistic Superintendent** **Market Superintendent** **Legal Operations Counsel** **Financial Services Superintendent**	**Law&Market - Auction Procedures** - telematic communication of the outcome of the evaluation; **Transitional Auction Regulations** - use of an Electronic Communication System.	**Chamber of Commerce Extract** - the persons responsible for authorizing and carrying out contractual transactions within the limits of the amounts allocated to them are defined.	**Law&Market and Operations Interfaces Procedure** - distinction between the Function that manages the relationship with candidate users and the auction procedure and the Function that determines available capacity and schedules slots (Gas-Logistics); **Law&Market - Auction Procedures.** - sensitive information is handled by authorized parties; - the Board of Directors approves the tariff rates that are defined by the Chief Executive Officer in consultation with the Chief Operating Officer and the Chief Financial Officer; - the Chief Operating Officer defines the incremental investment proposal and Market Test which are reviewed by the Chief Executive Officer; - the Board of Directors approves the schedule for conducting the Auction.	**Regasification Code** - notification to the national regulatory authority of the available Terminal Capacity, incremental investment plan and auction procedure; - definition of allocation prioritization criteria. **Law&Market - Auction Procedure** - public disclosure of necessary information; - sensitive information is handled by authorized parties; - reserve prices (RP) are invited to a notary public before auctions.	**Transitional Auction Regulations** - communication from the Participant to the Manager shall take place via PEC; - system tracking of each public communication; - identification of documents to be attached for bidding for participation in the auction; **Law&Market - Auction Procedures** - signature by employees of a Confidentiality Agreement.
Operations	**Maintenance**	**Management of scheduled/unscheduled routine and extraordinary maintenance work**	**Chief Operating Officer**	**Logistic Superintendent** **Offshore Installation Manager** **Maintenance Superintendent**	**Maintenance system manual** - use of the internal management system to maintain and account for activities.	**Chamber of Commerce Extract** - the Chief Operating Officer deliberates on all matters relating to terminal operations, logistics, and maintenance activities, in OSH; - are assigned powers of attorney to authorize expenditures as provided in the ToFA Manual; - appoints attorneys-in-fact and deputy attorneys-in-fact to perform all necessary activities within the limits of the matters assigned to them; - the Logistic Supervisor manages relations with customs and post offices for the handling of goods.	**Maintenance system manual** - maintenance activities can be requested by anyone; - operations personnel enter the request into the system; - Offshore Installation Manager approval of emergency work; - Maintenance Superintendent monitors costs and expenses; - daily review of Notifications by specific individuals; - the Operation Supervisor modifies the status of the approved Notification; - approval of the work order by the Maintenance Supervisor; - the Sendout plan is reviewed by the Logistics Superintendent and the Maintenance Superintendent; - the LNG Sendout plan is approved by the Chief Operating Officer; - the Maintenance function manages relationships with contractors on the matter.	**Maintenance system manual** - daily conduct of management Operations meetings; - communication of proposals from the Planning Team to the Maintenance Superintendent; - communication of work progress to the Maintenance Advisor;	**Maintenance System Manual** - Completion of the Maintenance Strategy Change Request Form; - preparation of a "Planned Preventive Maintenance" and " Predictive Maintenance" program; - issuance of Notifications for Maintenance Activities and Enhancements; - Application of a risk matrix; - LNG Sendout planning; - justification of the assessment outcome of the Notification; - digital storage of all maintenance plans and schedules and related documentation; - preparation of maintenance reports.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Operations	**Logistics**	**Management and Supervision of Maritime Services: Control and coordination of maritime activities, including monitoring of port operations and liquefied natural gas (LNG) unloading operations, including maritime safety, environmental protection and regulatory compliance.**	**Chief Operating Officer SSHE&R Manager**	**Logistic Superintendent Offshore Installation Manager Maintenances Superintendent PGA&R Superintendent Market Superintendent Planning & IT Superintendent Legal Operations Counsel**	**Law&Market and Operations Interfaces Procedure** - use of a management system for tracking operational activities performed; - use of corporate platform and website for sharing information on Terminal with Users; **Narrative** - adoption of a digital gas flow and quality monitoring system; - scheduling of maintenance to applications; - Adoption of an alert system for deviations; **Regasification Code.** - communications between the Manager and User take place electronically and digitally.	**Chamber of Commerce Extract** - the Chief Operating Officer is responsible for representation, stipulation and activities related to negotiations concerning the performance of operational, maintenance and logistics activities for the offshore regasification terminal; - powers of attorney are assigned to authorize expenditures as provided in the ToFA Manual; - appointment of authorized attorneys-in-fact and deputy attorneys-in-fact to perform all necessary activities within the limits of the matters assigned to them.	**Basic Control Standards** - distinction between parties: receivers, applicants, correspondence verifiers; - periodic inspections by independent authorities of gas measurement criteria applied by third parties. Segregation of Duties (SoD) is a fundamental principle in the management of internal controls and risk prevention in an organization. This principle requires that critical tasks and responsibilities within a business process be divided among several people or groups.	**Safety and maritime police regulations of the Adriatic LNG marine terminal** - immediate communication of all events involving terminal and connecting vessels to the Port Authority; -communication to employees of regulations applied at terminal; - constant communication with port authorities and the Coast Guard; **Narratives** - Material budget sharing with customs and financial entities." **Safety and maritime police regulations of the Adriatic LNG marine terminal** - immediate communication of all events involving terminal and connecting vessels to the Port Authority; - communication to employees of regulations applied to terminal; **Regasification Code** - communication of the User to the Operator of technical and identification data of LNG vessels and any changes; - communication to the National Authority of the outcomes of acceptance requests; - communication of the User to the Manager of transport and unloading information.	**Safety and maritime police regulations of the Adriatic LNG marine terminal** - drafting of waste management and anti-pollution plans; - updating the 'roll call role'; - Preparation of written agreements between ship's master and terminal manager; - Safety management check list; - Preparation of reports of safety control and assurance activities; **Law & Market and Operations Interfaces Procedure** - drafting an annual and quarterly plan of regasification activities; - conducting, formalizing and maintaining sea analysis; - drafting an annual schedule of planned maintenance; - booking of transportation to the pipeline owning entity; - obtaining and retaining maritime contracts and vessel and shipper information; - periodic preparation of materials balance sheet; - application of standard measurement criteria for materials and products handled. **Narratives** - enforcement of port regulations; - preparation of an annual calendar and plan of carriers for LNG unloading; - planning and scheduling of regular maintenance activities and related schedule; - scheduling and conducting regular infrastructure status verification tests; **Regasification Code** - receipt and registration of the Methane Vessel Acceptance Request Template; - drafting of a response to the Request for Acceptance and compliance; - compilation of an LNG carrier management checklist; - assignment of docks; - receipt and recording of an Access Request.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Operations	**Logistics**	**Management of physical access to executive offices, production and extraction sites**	**Chief Operating Officer**	**Logistic Superintendent Offshore Installation Manager Planning & IT Superintendent**	**Narrative Logistics** - use of radar to monitor vessels in the security area; **Narrative Planning&IT** - use of Operational Technology systems; **Logistics Services** - use of a management system to maintain personnel records;	**Chamber of Commerce Extract** - the Chief Operating Officer deliberates on all matters relating to operational, logistical, access and maintenance activities at the terminal; - the Chief Operating Officer manages Health and Safety activities at operational sites; - the Logistic Supervisor manages relations with customs and post offices for the handling of goods.	**Narrative Logistics** - security service is assigned to conduct identity and baggage screening of personnel; - personnel on the terminal access to production areas by clearance and job description; **Logistics Services** - the Offshore Installation Manager is responsible for managing personnel boarding; - the Contractor prepares and checks in the passenger list; - appointment of an Offshore Logistics Coordinator;	**Narrative Logistics** -information flow between Logistics Superintendent communicates and security service and carrier to terminal; - berthing personnel monitor the berthing procedure; - information flow between the Logistics function and the Port Authority; - information flow between Logistics Superintendent to IT Function for communication who is authorized to access.	**Narrative Logistics** - contract with a third-party operator for personnel handling; - list of persons authorized access for individual days; - approval of boarding; - procedure for access of LNG carriers to sites; - compilation of control checklists; - monthly planning of planned operations; - use of PEC;
Operations	**Logistics**	**Compatibility and quality approval: Assessment and approval of the compatibility and quality of LNG tankers for berthing at the ALNG terminal**	**Chief Operating Officer**	**Logistic Superintendent Offshore Installation Manager Maintenance Superintendent**	**Narrative Logistics** - Use of radar to monitor vessels in the security area; **Narrative Planning&IT** - use of Operational Technology systems; **Logistics Services** - use of a management system for record keeping.	**Chamber of Commerce Extract** - the Chief Operating Officer is assigned representation , stipulation and contracting related activities with respect to the performance of operational, maintenance, and logistical activities for the offshore regasification terminal; - proxies are assigned to authorize expenditures as provided in the ToFA Manual; - appointment of attorneys-in-fact and deputy attorneys-in-fact authorized to perform all necessary activities within the limits of the matters assigned to them; - the Chief Operating Officer deliberates on all matters relating to operational, logistical, access, and maintenance activities at the terminal; - the Chief Operating Officer manages Health and Safety activities at the operating sites; - the Logistic Supervisor manages relations with customs and post offices for the handling of goods.	**Maintenance system manual** - appointment of a person responsible for document management for equipment; - Maintenance Supervisor approves maintenance activities to be performed by the crew; - identification of an Offshore Logistics Service Team Leader with specific responsibilities; **Ordinance No. 63/08** - compliance with harbor master's orders.	**Narrative Logistics** - the Logistics Superintendent communicates with the security service and the transporter to terminal; - berthing personnel monitor the berthing procedure; - the Logistic function provides updated information to the Port Authority; **Regasification Code** - communication of the User to the Operator of the technical and identification data of the LNG carriers and any changes; - communication to the National Authority of the outcomes of acceptance requests;	**Regasification Code** - definition of technical constraints of the means involved in service operations; - reference tables for technical, commercial and service quality standards; **Logistics Services** - preparation of up-to-date reports of transactions carried out; - documentation accompanying transportation; **Ordinance No. 63/08** - compilation of checklists;

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Operations	**Logistics**	**Management of Gas Storage and Logistics (including Peak Shaving and Flexibility Service): Secure supervision of gas transfer operations between network points, including pipeline control, flow and pressure monitoring, and storage management**	**Chief Operating Officer**	**Market Superintendent Legal Operations Counsel Logistic Superintendent Planning & IT Superintendent Maintenance Superintendent Offshore Installation Manager**	**Narrative** - Adoption of a digital gas flow and quality monitoring system; - Adoption of an alarm system for any deviations; - use of a management system for recording and reporting quantities and activities performed; **Law&Market and Operations Interfaces Procedure** - use from service management and customer communication platform." **Regasification Code** - Update of the Annual Subscription Procedure in the Electronic Communication System; **Maintenance System Manual** - maintenance activities are managed with a special management system;	**Chamber of Commerce Extract** - the Operations manager deliberates on all matters concerning terminal operations, logistics, and maintenance activities, in OSH; - proxies are assigned to authorize expenditures as provided in the ToFA Manual; - appoints authorized attorneys-in-fact and deputy attorneys-in-fact to perform all necessary activities within the limits of the matters assigned to them; - the Logistic Supervisor manages relations with customs and post offices for the handling of goods.	**Basic Control Standards** - distinction between parties: receivers, applicants, correspondence verifiers; - periodic inspections by independent authorities of gas metering criteria applied by third parties; **Operating & Maintenance Procedures - Operations Logistics Manual** - distinction of parties involved in the regulation and monitoring of gas flows in the network (Control Room Operator Function). Flow Analyst: Verifies and analyzes gas flow data and reports generated by the operator. Flow Supervisor: Supervises and approves changes to flow settings made by operators, ensuring that they comply with regulations and procedures.	**Law&Market and Operations Interfaces Procedure** - constant communications between the Operations Function and the Logistic Function of technical data for service delivery to the user; - the Gas Logistic Planner informs the Logistic Superintendent of the program; - the Logistics function communicates billing data for user redelivery and records transportation capacity; - the Operations function manages communication and contracting with the customer; - the Operations and Logistics functions maintain close information relationships; - the Logistics function communicates with the Balancing Manager about the schedule and transactions to be made; - the Operations function communicates the Users of the Flexibility service; - the Operations Manager communicates to employees the specific procedure to be followed; **Regasification Code** - communication of the outcome of the Request to the Operator concerned; - communication of the outcome of the Procedure to the National Regulatory Authority; **Transitional Auction Regulations** - communication from the Participant to the Operator takes place via PEC; **Law&Market and Operations Interfaces Procedure** - the Gas Logistic Planner informs the Logistic Superintendent of the program; - the Logistics function communicates technical data to the Operations function.	**Narrative** - Preparation of an annual plan of activity and product safety margin; - Preparation of an annual schedule and plan of carriers for LNG offloading; - preparation of a schedule and plan of operational activities, and stewardship process for verification of actual performance; - preparation of a material record of transfers made and recorded; - planning of periodic structural integrity testing and monitoring activities of the determinant variables to the performance of the activity; **Basic Control Standards** - contracted written definition of qualitative and quantitative gas measurement techniques; - reporting of activities and established measurement standards; **Appendix L - LOGISTICS SERVICES.** - identification of mandatory documents payable by the contracting party; **Law&Market and Operations Interfaces Procedure** - recording of documents identifying technical data related to the service; - provision of a reporting/feedback letter of the service rendered; **Warehouse & Materials Management Manual** - preparation of a record of shipments made and scheduled. **Regasification Code** - publication of related information on the Electronic Communication System; **Transitional Auction Regulations** - ranking list of the Applicant; **Law&Market and Operations Interfaces Procedure** - registration of transportation volumes; - collection of Users' subscription and information related to maritime contracts, ships and shippers; - storage of service assignments and service delivery information on the portal.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Operations	**Logistics**	**LNG Vaporization/Virtual Liquefaction**	**Chief Operating Officer**	**Market Superintendent** **Legal Operations Counsel** **Logistic Superintendent** **Planning & IT Superintendent** **Maintenance Superintendent Offshore** **Installation Manager**	**Narrative** - adoption of a digital gas flow and quality monitoring system; - Adoption of an alert system for any deviations; - use of a management system for recording and reporting quantities and activities performed; **Law&Market and Operations Interfaces Procedure** - use from service management and customer communication platform;	**Chamber of Commerce Extract** - the Operations Manager is assigned representation, stipulation, and contracting related activities with respect to the performance of operational, maintenance, and logistics activities for the offshore regasification terminal; - powers of attorney are assigned to authorize expenditures as provided in the ToFA Manual; - appointment of attorneys-in-fact and deputy attorneys-in-fact to perform all necessary activities within the limits of the matters assigned to them.	**Basic Control Standards** - distinction between parties: receivers, applicants, verifiers; - periodic inspections by independent authorities of gas metering criteria applied by third parties.	**Law&Market and Operations Interfaces Procedure** - constant communications between the Operations Function and the Logistic Function of the data for user service delivery; - the Gas Logistic Planner informs the Logistic Superintendent of the program; - the Logistics function communicates billing data for redelivery to users; - the Operations function handles contracting with the customer; **Basic Control Standard** - communication to management of anomalies detected by inspections and tests of support facilities and systems and evaluation of products and materials handled; **Warehouse & Materials Management Manual** - communication of stored gas between the Warehouse Coordinator and the Logistics Superintendent.	**Law&Market and Operations Interfaces Procedure** - drafting a plan for recalculating available storage capacity; - drafting of the schedule for carrying out the service to the User; - entering the relevant documentation into the system; **Warehouse & Materials Management Manual** - signing of Cargo Manifest.

APPENDIX F

With regard to the **External and Internal Relations Area**, the Company applies the following **specific control measures**:

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
External and Internal Relations	**Communication**	**Management of internal and external corporate communication activities**	**SSHE&R Manager**	**PGA&R Superintendent Planning & IT Superintendent**	**Adriaticlng.it and Intranet: Contents Management** - use of a corporate website and intranet; **Narrative P&GA** - official channels for communications to third parties are defined; **Narrative market** - use of platforms managed by Gas Infrastructure Europe.	**Chamber of Commerce Extract** - the Company adopts a formalized system of proxies and powers of attorney, which defines the responsible structures as well as governance regarding the powers of representation necessary to act on behalf of the company;	**Adriaticlng.it and Intranet: Contents Management** - the Section Owners are the Function Managers, according to the ALNG organizational chart; - the administrator of the ALNG website is the Planning & IT Superintendent; - each Section owner is responsible for: (i) ensuring that content is up-to-date, appropriate, and accurate; and (ii) appointing Section Authors/Contributors and Approvers.	**Basic Control Standards** - function managers disseminate the policies defined by the governance bodies to their employees; **P&GA Manual** - periodic consultations with community representatives and local authorities; **P&GA Narrative** - reports are sent to the SB; - the SB shares reports with the BoD; **Narrative market** - reports are shared with international authorities.	**Public & Government Affairs Manual** - list of internal and public entities authorized to handle communications; - Formalization of a customized program to communication with third parties; **Narrative Market** - publication of related resolutions on the website; **Narrative P&GA** - drafting and maintenance of communications and relations with third parties.
External and Internal Relations	**Sponsorship**	**Management of Sponsorships and Donations**	**Chief Financial Officer SSHE&R Manager**	**Financial Services Superintendent Legal Operations Counsel PGA&R Superintendent**	**Sponsorship and Donations Procedure** - use of a computerized management system to archive contracts.	**Chamber of Commerce Extract** - identification of individuals with authorizing power and related constraints.	**Sponsorship and Donations Procedure** - the Supervisory Body approves the disbursement in writing; - distinction between requesting party and approving party (signature of the request by the legal representative); - the Public & Government Affairs verifies and approves the recipient subject; - PA Advisor prepares the "annual sponsorship plan"; - approval of the Annual Sponsorship Plan by the SSHE&R Manager; - CEO approval of request for higher amounts; - contract will be reviewed by the Financial Service Superintendent; - application of TOFA constraints for approval of contract and internal PO; - PA Advisor prepares an internal information report.	**Sponsorship and Donations Procedure** - Supervisor must be informed of the reason for; - obtaining the information report from the person receiving the sponsorship; - P&GA requests the opinion from the SB; - communication of the outcome of the request from the PA Advisor to the applicant; - communication to the SSHE&R Manager to the SB the internal information report.	**Sponsorship and Donations Procedure** - Documentation of the rationale for disbursements; - formalization of the request for sponsorship; - definition of the content and documentary attachments; - signing of the contract; - drafting of the "annual sponsorship program"; - record of sponsorship requests and their approval and rejection; - drafting of an internal Purchase Order; - filing of documents with the Finance Function; - periodic drafting of an internal informative update report.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
External and Internal Relations	**Regulatory Affairs**	**Relations with representatives of the Public Administration in the context of the inspection and control activities carried out by them and their related verbalization, as well as the acquisition of the findings made (e.g., Italian Revenue Agency, Energy and Gas Authority, INAIL, INPS)**	**SSHE&R Manager Chief Operating Officer HR Manager Chief Financial Officer**	**PGA&R Superintendent Logistic Superintendent Financial Services Superintendent HR Superintendent Legal Operations Counsel Offshore Installation Manager Market Superintendent**	**Narrative** - Use of an enterprise network (LAN) system for archiving final reports; **Narrative Market** - use of PEC for specific communications.	**Chamber of Commerce Extract** - proxies are assigned to company personnel each for their responsibilities in managing relations with the PA.	**Basic Control Standard** - BoD appoints individuals who can maintain relationships with the PA; **Government & Industry Communication & Interaction Procedure.** - PGA&R Superintendent develops communication plans with stakeholders; - Chief Financial Officer handles financial aspects and changes in Governance; - the signature of the outcome of the audit activity conducted by the relevant authorities is the responsibility of the HR Manager who is supported during the activity by external lawyers (only for HR matters).	**Narrative** - reports are sent to the SB; - the SB shares the reports with the Board of Directors with its semi-annual report.	**Government & Industry Communication & Interaction Procedure** - at the end of dealings with public bodies, the "Meeting with public administration form" should be drawn up; - Formalization of the outcome of audit activities on functions; **10 A - Public & Government Affairs Manual** - list of authorized internal and public entities; **P&GA Narrative** - drafting and keeping of communications and relations with third parties.
External and Internal Relations	**Institutional Affairs**	**Relations with representatives of the Public Administration in the context of the management of regulatory and administrative requirements, including through external parties, requests for authorizations, permits and licenses (e.g., Ministries and Port Authority)**	**SSHE&R Manager Chief Operating Officer HR Manager Chief Financial Officer**	**PGA&R Superintendent Logistic Superintendent Financial Services Superintendent HR Superintendent Legal Operations Counsel Offshore Installation Manager Market Superintendent**	**Narrative** - Use of an enterprise network (LAN) system for archiving final reports; **Narrative market** - use of platforms managed by Gas Infrastructure Europe; - use of PEC for specific communications.	**Chamber of Commerce Extract** - proxies are assigned to company personnel each for their responsibilities in managing relations with the PA.	**Basic Control Standard** - BoD appoints individuals who can maintain relationships with the PA; **Government & Industry Communication & Interaction Procedure.** - PGA&R Superintendent develops communication plans with stakeholders.	**Narrative** - reports are sent to the SB; - the SB shares the reports with the Board of Directors with its semi-annual report.	**Government & Industry Communication & Interaction Procedure** - at the end of dealings with public bodies, the "Meeting with public administration form" should be drawn up; - Formalization of the outcome of audit activities on functions; **10 A - Public & Government Affairs Manual** - list of authorized internal and public entities; **HSE Narrative** - self-induction issues certification to employees operating at the terminal; - reporting of monitoring of compliance with environmental standards by accredited bodies; **Narrative P&GA** - drafting and maintaining communications and reports with third parties.

APPENDIX G

With regard to the **Human Resources Area**, the Company applies the following **specific control measures**:

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Human Resources	**Human Resources Development and Management**	**Selection, recruitment, employment and administrative management of personnel, including management of employees on secondment and agency workers**	**HR Manager**	**HR Superintendent Functional Department Manager**	**Narrative:** - the Company uses a management system for employee records that is managed by the external firm;	**Chamber of Commerce Extract** - the Chief Executive Officer has the power to enter into, amend and terminate individual employment contracts; - the HR Manager has the power to enter into, amend and terminate individual employment contracts and perform with insurance, social security and welfare agencies, all paperwork related to personnel administration.	**Narrative**: - the request for employment comes from Function managers; - the reporter does not participate in the selection process; - the recruitment company once informed of the required profile performs the first analysis of the candidates; - HR supports the function in interviewing candidates indicated by the recruitment company; - the Chief Executive Officer approves the recruitment offer before final negotiation;	**Narrative:** - recruitment request is sent by the applicant function on a shared plan with the Chief Executive Officer; - recruitment company communicates list of shortlisted candidates to HR function; - final shortlist of candidates presented to HR Manager and Function Managers. Employment contracts offer approved by Chief Executive Officer; - HR Manager notifies Chief Executive Officer of the employment contract/amended employment contract for approval.	**Narrative:** - the recruitment firm draws up a list of candidates; - the company keeps employment contracts in the system; - resumes are kept by HR; - present interview tracking file and evaluation emerged from applicant function and HR.
Human Resources	**Human Resources Development and Management**	**Defining compensation policy and setting and assigning performance goals and subsequent evaluation**	**HR Manager Chief Financial Officer Law & Market Manager Chief Operating Officer SSHE&R Manager**	**HR Superintendent and department supervisor**	**Narrative:** - the performance evaluation process involves the use of a computerized feedback collection and storage system.	**Chamber of Commerce Extract** - the HR Manager represents the Company in all aspects of compensation; - the HR Manager may enter into, amend and terminate individual employment contracts; - the Chief Executive Officer enters into, modifies and terminates employment contracts; - the Chief Executive Officer performs necessary activities in the area of welfare, social security and insurance.	**Narrative**: - the Leadership Team is assigned the task of ensuring objective and transparent evaluation of employees; - the HR Manager prepares a proposal to change the salary plan based on the evaluation; - the Chief Executive Officer authorizes the new salary plan.	**Narrative**: - feedback from Assessment Managers is sent and presented to the Leadership Team, HR Manager, Middle Management, and Chief Executive Officer for the purpose of Ranking; - the Ranking is communicated to the Chief Executive Officer; - the new salary plan proposed by the HR Function goes to the Chief Executive Officer for approval; - the development plan is shared with employee.	**Narrative**: - all Self-Assessment assessments are formalized and stored in the system; - presence of formalized Ranking; - upon completion of the assessment, a Personalized Performance Development Plan is drafted for the following year; - drafting and retention of a new salary plan.
Human Resources	**Human Resources Development and Management**	**Management of training activities**	**HR Manager Chief Operating Officer**	**HR Superintendent**	**Personnel Selection, Placement, Competency Ver., and Training - TOMCAT** - the scheduling and organization of training is managed through the administrative system 'Learning Management System'; - E-learning platforms can also be used for course delivery.	**Chamber of Commerce Extract** - the Company adopts a formalized system of proxies and powers of attorney, which defines the responsible structures as well as governance regarding the powers of representation necessary to act on behalf of the company.	**Personnel Selection, Placement, Competency Ver., and Training - TOMCAT** - distinction between the person in charge of training planning (Function Manager or Training Coordinator) and those who deliver the courses (e.g., e-learning platform)	**Personnel Selection, Placement, Competency Ver., and Training - TOMCAT** - monthly, the LMS generates a general report addressed to all TOMCAT leaders.	**Personnel Selection, Placement, Competency Ver., and Training - TOMCAT** - formalization of a roadmap to map employee competency gaps; - formalization of a training plan to meet competency requirements; - all training certificates and deadlines are kept on LMS.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Human Resources	**Human Resources Development and Management**	**Management of expense reimbursement to employees, former employees, corporate officers and third parties**	**HR Manager Chief Financial Officer Chief Operating Officer SSHE&R Manager**	**HR Superintendent and department supervisor**	**Narrative:** - the company uses an application to manage expenses for the purpose of their reimbursement, called T&E.	**Chamber of Commerce Extract** - The Company adopts a formalized system of proxies and powers of attorney, which defines the responsible structures as well as governance with regard to powers of representation necessary to act on behalf of the company; **Narrative:** - the HR manager authorizes the reimbursement of expenses; - the function manager authorizes the expense incurred.	**Travel Policy:** - provides that expenses, entered into the system by the employee, are subject to approval by the function manager, who authorizes any changes and cancellations; - provides that in order to approve the expense report, expenses, previously approved by the function manager, that violate the corporate travel policy must be submitted to the HR Manager for review; - spot checks are conducted by the Finance function.	**Narrative** - The HR Function is informed of the approval/rejection of the expense; - the employee requests authorization for expenses excluded by internal policies from the Function Manager; - the HR Manager receives any reports of non-compliance with company policy from the Function Head for the purpose of approving the expense report.	**Narrative**: - authorization of expense reports is documented in the system; - formalization of prior authorization request for expenses outside the established parameters is provided; **Travel policy**: - Expenses incurred by the employee must have a reference document and are uploaded within the T&E portal.
Human Resources	**Human Resources Development and Management**	**Management of welfare initiatives**	**HR Manager**	**HR Superintendent**	**Welfare Regulations:** - Welfare plan is managed through the use of an "Eudaimon" platform.	**Chamber of Commerce Extract** - HR Manager manages the company's Welfare activities.	**Basic Control Standards** PAYROLL AND EMPLOYEE BENEFITS: - the Chief Executive Officer provides approval and review of benefit plan change requests; - the Welfare Plan defines those responsible for authorizations.	-	**Welfare Regulations:** - Issuance of a voucher for the expense; - retention on the employee's head of the documentation obtained to cover the expense; - submission of suitable supporting evidence for the request for voucher issuance;
Human Resources	**Administrative Management of Human Resources**	**Employee Master Management**	**HR Manager**	**HR Superintendent**	**Narrative**: - management of employee records is done through management software to which only the HR Function has access.	**Chamber of Commerce Extract** - The Company adopts a formalized system of proxies and powers of attorney, which defines the responsible structures as well as governance with regard to the powers of representation necessary to act on behalf of the company '- The HR Function is responsible for managing the employee registry together with the External Study.	**Narrative** - Employee sends request for change in their master data to management by providing appropriate justification; - the HR analyst acknowledges any changes; - the HR manager approves the master data changes - the external firm updates the employee master data according to the information provided by the HR function.	**Narrative** - The HR function obtains personal and biographical information from the employee at the time of hiring and for subsequent changes (e.g., IBAN change, change of residence, etc.); - The HR function receives requests from the employee for changes to their master data; - The external company that manages pay slips receives information and updates of employee data only from the HR function.	**Narrative** - The HR function maintains all employee-related records.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Human Resources	**Administrative Management of Human Resources**	**Management of staff social security and welfare benefits**	**HR Manager**	**HR Superintendent**	**Narrative** - use of a management system for financial transactions.	**Chamber of Commerce Extract** - the HR Manager (as Special Prosecutor) represents the Company in all pension, social security, labor union or disciplinary matters with the relevant public administrations and authorities such as for example INPS, INAIL and other entities; - the HR Manager has signature authority for tax returns prepared by the Company with respect to employees; - the HR Manager performs all insurance, welfare and social security practices inherent to personnel administration; - the Chief Financial Officer recognized the power of attorney for the approval of social security and welfare payments.	**Narrative:** - the external firm is in charge of calculating welfare and social security contributions and tax returns related to employees; - the Chief Executive Officer signs the Single Certifications; - the Chief Financial Officer signs the 770 form; - HR verifies and validates pay slips prepared by the external firm; - payments are authorized in accordance with TOFA constraints	**Narrative** - the external firm reports the calculation of welfare and social security contributions to the HR function.	**Narrative**: - welfare and social security payments are tracked in the system.
Human Resources	**Payroll**	**Calculation and payment of salaries**	**HR Manager**	**HR Superintendent**	**Chamber of Commerce Extract** - the company uses a badge-based attendance management system, which is shared with the external payroll company, employees, HR Function, Function Managers and Finance Function.	**Chamber of Commerce Extract** - the HR Manager represents the Company in all aspects of compensation; - the Chief Executive Officer authorizes salary payments.	**Narrative**: - the external firm processes the pay slips; - the HR Manager approves the coupons issued by the external firm and authorizes payment to be made; - the Chief Executive Officer makes the payment.	**Narrative**: - the external firm shares coupons with the HR Function; - the HR Manager shares approval of the coupons to the Chief Executive Officer; -the Chief Executive Officer notifies the bank to make the payment.	**Narrative:** - payment slips, payment authorizations, and payment receipt are kept in the system.

APPENDIX H

With regard to the **ICT Area**, the Company applies the following **specific control measures**:

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Operations	**Planning & IT**	**Management of fulfillments in the area of National Cyber Security Perimeter.**	**Chief Operating Officer**	**Planning & IT Superintendent Legal Operations Counsel**	**Narrative** - use of an external provider, WIIT; - provision of a VPN for third-party access; - centralized access system with a multifactor authentication system; - data encryption system; - security operation center at external provider; - siem for log collection and analysis; - use of firewall to control network traffic; - use of anti-virus with advanced capabilities; - conducting periodic vulnerability assessment and penetration testing activities to verify the security of the information system;	**Chamber of Commerce Extract** - the Chief Operating Officer is responsible for all activities related to cybersecurity and the national cybersecurity perimeter; - assignment of powers of attorney to Function Managers and sub-powers of attorney to subordinates, for access to IT platforms to perform their duties; - assignment of IT and security management responsibilities under the Planning & IT Superintendent; - identification of sub-delegates in IT matters.	**Narrative Legal** - support from external consultants; **Narrative Planning&IT** - the Function uses the support of security consultants; - activities are divided into IT and Operational Technology; - credentials for access to systems are created by the external provider; - the provider is responsible for the security of the infrastructure that stores the servers; **GDPR right Procedures** - the Legal Department provides approval for data collection requests; **Management & Protection of Information (MPI) Policies.** - Information Protection Advisor participates in the company's security management.	**Narrative** - Planning & IT Function liaises with connectivity providers; - request reports service levels delivered by external IT providers; - communications between the company and relevant National Authorities; **GDPR right Procedures** - communication of each request must be reported to the legal department.	**GDPR right Procedures** - filling out an electronic form; - any request for restriction, refusal, objection and deletion of data must be justified; **General Information Processing of Personal Data** - emailing of any notices for third parties to exercise their rights; **MPI Procedures** - appointments of figures with cybersecurity responsibilities and communication of names to Authorities;
ICT	**Planning & IT**	**Management of ICT asset inventory activities (computer programs)**	**Chief Operating Officer**	**Planning & IT Superintendent**	**Fixed Asset and Material Inventory Procedure** - use of an IT management system; - internal control database of the IT function.	**Chamber of Commerce Extract** - assignment of powers of attorney to Function Managers and sub powers of attorney to subordinates, for access to IT platforms to perform their duties; - assignment of responsibilities in IT matters and security management under the Planning & IT Superintendent; - identification of sub-delegates in IT matters.	**Business Control Standards** - identification of a separate Manager and Manager; **Fixed Asset and Material Inventory Procedure.** - software programmer defines AFE (Authorization for Expenditure) limits; - Fixed Asset Accountant is responsible for recording the ICT capital asset; - IT function maintains its own control database; - establishment of a verification team on the relative data collected; - Chief Financial Officer approves the five-year ICT asset verification program.	**AFE accounting procedures** - communication of AFEs related to ICT assets are communicated to the BSM by the Developer; - communication of AFEs to the Maintenance Planner and the Asset Accountant; - communications to the Developer of need for larger quantities.	**Fixed Asset and Material Inventory Procedure** - compilation of a special Equipment Master register; - establishment of specific amounts as approval limits for ICT equipment assets; - maintenance of a fixed asset register (FAR); **IT Business Continuity Plan**
ICT	**Planning & IT**	**Management of enterprise hardware systems**	**Chief Operating Officer**	**Planning & IT Superintendent**	**Narrative** - use of an external provider; - provision of a VPN for third-party access; - centralized access system with a multifactor authentication system; - installation of advanced antivirus systems; - data encryption system;	**Chamber of Commerce Extract** - assignment of powers of attorney to Function Managers and sub powers of attorney to subordinates, for access to IT platforms to perform their duties; - assignment of responsibilities in IT matters and security management under the Planning & IT Superintendent; - identification of sub-delegates in IT matters.	**Narrative** - the Function uses the support of external consultants; - activities are distinguished into IT and Operational Technology; - credentials are created by the external provider; - the external provider is responsible for the security of the IT equipment used.	**Narrative** - Planning & IT Function liaises with connectivity providers; - request reports service levels delivered by external IT providers; - communications between the company and relevant National Authorities.	**Narrative** - drafting of contracts with external management entities; - preparation of periodic reports prepared by internal and external parties; - establishment of quality standards.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
Operations	**Planning & IT**	**Management and development of enterprise software systems (development, implementation, and maintenance of software, equipment, devices, connections, networks, or technical components related to the information system)**	**Chief Operating Officer**	**Planning & IT Superintendent Legal Operations Counsel**	**Narrative** - use of an external provider; - centralized access system with a multifactor authentication system; - use of security and monitoring tools (e.g., antivirus and EDR).	**Chamber of Commerce Extract** - assignment of powers of attorney to Function Managers and sub powers of attorney to subordinates, for access to IT platforms to perform their duties; - assignment of responsibilities in IT matters and security management under the Planning & IT Superintendent; - identification of sub-delegates in IT matters.	**Narrative** - the Function uses the support of security consultants; - activities are divided into IT and Operational Technology; - credentials are created by the external provider; - the external provider is responsible for the security of the IT equipment used.	**Narrative** - the Planning & IT Function liaises with connectivity providers; - reporting performance of security service providers; -request reports service levels delivered by external IT providers; - communications between the company and relevant National Authorities; - receipt from external consultants of periodic audit reports for critical systems management.	**Narrative** - drafting of contracts with external management entities; - preparation of periodic reports prepared by internal and external parties; - establishment of quality standards.
ICT	**Planning & IT**	**Management of physical access to sites where IT infrastructure resides**	**Chief Operating Officer**	**Planning & IT Superintendent**	**Narrative** - datacenter hosted at external provider; - Assignment of responsibility to the management of a specific function; - encryption systems for sensitive data; - continuous monitoring of critical assets; **General Information Processing of Personal Data.** - digital recording of access by authorized personnel; - storage according to predetermined criteria.	**Chamber of Commerce Extract** - assignment of powers of attorney to Function Managers and sub powers of attorney to subordinates, for access to IT platforms to perform their duties; - assignment of responsibilities in IT matters and security management under the Planning & IT Superintendent; - identification of sub-delegates in IT matters.	**General Information Processing of Personal Data** - procedures for requesting and authorizing physical access at the datacenter hosted on external infrastructure; - for server rooms hosted at terminal the supervisor requests access for the employee and the IT function issues authorization.	**Narrative** - communication to suppliers and operators of physical technology infrastructure of contractual performance; 'General Information Processing of Personal Data. - communication of the supervisor's request to the IT function of the issuance of device access credentials.	**Narrative** - drafting of contracts with external management entities; - preparation of periodic reports.
Operations	**Planning & IT**	**Allocation and use of corporate utilities (e.g. ICT devices, fuel cards) for individual use by internal and external users**	**HR Manager**	**HR Superintendent Planning & IT Superintendent**	**Narratives** - use of an authorization assignment system; **General Information Processing of Personal Data** - system storage of data saved on the device for the time of assignment; - access is via credentials.	**Chamber of Commerce Extract** - assignment of powers of attorney to Function Managers and sub powers of attorney to subordinates, for access to IT platforms to perform their duties; - assignment of responsibilities in IT matters and security management under the Planning & IT Superintendent; - identification of sub-delegates in IT matters.	**General Information Processing of Personal Data** - supervisor requests login credentials for the employee; - the IT function issues the credentials; **Fixed Asset and Material Inventory Procedure** - assignment of roles for monitoring, verification and control of ICT devices.	**Narrative** - the HR function communicates to the IT function the details of the newly hired employee and the role he/she is going to play (details of the utilities to be activated for the newly hired employee).	**Narrative**: - drafting of the "New hire checklist" form, which is filled out by the new hires function where it specifies which enterprise utilities are to be assigned to them; - the IT function documents the assignment of company devices; - the device takeover must be assigned signed by the employee; **Fixed Asset and Material Inventory Procedure.** - ICT asset list update.

Area	Process	Sensitive Activity Description	Business Functions Involved (CEO-1)	Business Functions Involved (CEO-2)	Information System - Details	Delegations and Powers of Attorney - Details	Segregation of Duty - Details	Reporting - Details	Formalization/Traceability - Details
ICT	**Planning & IT**	**Access, account and profile management (e.g.: for management and administrative-accounting software; for Internet access and e-mail use; for System Administrator credential management; etc.).**	**Chief Operating Officer**	**Planning & IT Superintendent**	**Narrative** - access management system (Active Directory) for assigning access permissions and users; - use of an external provider for managing users and permissions; - provision of a VPN for third-party access; - periodic review of assigned utilities and access rights; General Information Processing of Personal Data. - use of a system for storing data saved on the device for the time of assignment; - access is via credentials.	**Chamber of Commerce Extract** - assignment of powers of attorney to Function Managers and sub powers of attorney to subordinates, for access to IT platforms to perform their duties; - assignment of responsibilities in IT matters and security management under the Planning & IT Superintendent; - identification of sub-delegates in IT matters.	**Narrative** - the Function uses the support of security consultants; - the activities are divided into IT and Operational Technology; - credentials for access to systems are created by the external provider; - the provider is responsible for the security of the infrastructure that stores the servers; **General Information Processing of Personal Data.** - the supervisor requests access credentials for the employee; - the IT function issues the credentials.	**Narrative** - the Planning & IT Function liaises with connectivity providers; - reporting performance of security service providers; -request reports service levels delivered by external IT providers; - communications between the company and relevant National Authorities; - the HR Function communicates to the IT Function the details of the newly hired employee and the role he/she is going to play (details of the utilities to be activated for the newly hired employee).	**Narrative** - the IT function uses an access management system (Active Directory) to assign access permissions and users; - the IT function uses a siem system to monitor and historicize the assignment of access permissions and users.

APPENDIX I

With regard to the **Health and Safety Area**, the Company applies the following **specific control measures**:

Area	Process	Sensitive Activity Description	Business Functions Involved	Other relevant documents/procedures
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08 - Identification of applicable regulatory provisions, which must be complied with in order to meet technical and structural standards**	**Employer (Chief Executive Officer)** **Delegated Manager for Health and Safety (Chief Operating Officer)** **RSPP (Health and Safety Officer)** **ASPP (Member of the Occupational Health and Safety Team)**	- Compliance with current relevant standards (laws, technical standards and regulations, etc.) is ensured through the adoption of specific records for the purpose of placing under control: - the identification of and accessibility to relevant standards applicable to the organization; - the legislative update; - periodic monitoring of compliance with applicable regulations.
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08 - Definition of resources, roles and responsibilities to ensure activities aimed at the implementation of safe work procedures and instructions by workers**	**Employer (Chief Executive Officer)** **Delegated Manager for Health and Safety (Chief Operating Officer)** **RSPP (Health and Safety Officer)** **ASPP (Member of the Occupational Health and Safety Team)**	- The organizational structure, in line with regulatory provisions is represented by: - Act of Identification of Employer by the Board of Directors; - Delegations and Powers of Attorney; - Appointments; - Organizational charts. - For all the figures identified for the management of health and safety in the workplace, suitable technical and professional requirements are predefined, which may also originate from specific regulatory provisions; these requirements, which must be maintained over time, are possessed by the person prior to the assignment of the position and may also be achieved through specific training interventions. In general, by way of example: - management, coordination and control responsibilities within the Company are formalized; - the persons envisaged by the regulations on hygiene and safety in the workplace are properly appointed and they are properly vested with the powers necessary to carry out the role assigned to them; - the system of proxies, signature and spending powers is constructed in a manner consistent with the assigned responsibilities; - the assignment and exercise of powers within a decision-making process is congruent with the positions of responsibility and with the relevance and/or criticality of the underlying risk situations; - there is no subjective identity between those who make or implement decisions and those who are required to carry out the controls on the same as required by law and by the procedures covered by the control system; - the persons in charge and/or appointed pursuant to current legislation on hygiene and safety in the workplace have adequate and effective skills in this area. - In case it becomes necessary to transfer certain responsibilities, the assignment of them can be done through the instrument of the delegation of function which, in accordance with the indications of Article 16 of Legislative Decree 81/2008, is carried out on a certain date, through written form, defining, in a comprehensive manner, characteristics and limits of the assignment and identifying the spending power.

Area	Process	Sensitive Activity Description	Business Functions Involved	Other relevant documents/procedures
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08 - Risk assessment and preparation of consequent prevention and protection measures**	**Employer (Chief Executive Officer)** **Delegated Manager for Health and Safety (Chief Operating Officer)** **RSPP (Health and Safety Officer)** **Occupational Health Physician** **RLS (Workers' Safety Representative)** **ASPP (Member of the Occupational Health and Safety Team)**	- The preparation of the Risk Assessment Document is a task that cannot be delegated by the employer, who for this purpose has the support of other parties such as the person in charge of the prevention and protection service, the Occupational Health Physician and the workers' safety representative. The Risk Assessment must be carried out on the basis of criteria defined in advance, in compliance with the provisions of Articles 15, 17 and 28, Legislative Decree 81/2008. Said criteria, constituting a supplement to said documentation, shall cover, among others, the following aspects: - routine and nonroutine activities; - activities of all persons having access to the workplace (including outsiders); - human behavior; - hazards from outside; - work-related hazards or hazards created in the surrounding environment; - infrastructure, equipment and materials present at the workplace; - changes made to processes, including temporary changes, and their impact on operations, processes and activities; - any applicable legal requirements regarding risk assessment and implementation of necessary control measures; - design of work environments, machinery and facilities; - operational and work procedures. - All data and information used to assess risks and consequently identify protective measures (e.g., technical documentation, instrumental measures, results of internal surveys) must be clear, complete, and truthfully represent the state of the Company. - The Risk Assessment Document (DVR) must be date-stamped.
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08 - Identification and management of collective and/or individual protection measures to contain or eliminate risks**	**Employer (Chief Executive Officer)** **Delegated Manager for Health and Safety (Chief Operating Officer)** **RSPP (Health and Safety Officer)** **Occupational Health Physician** **RLS (Workers' Safety Representative)** **ASPP (Member of the Occupational Health and Safety Team)**	- Through the tool of risk assessment, both individual and collective safeguards necessary to protect the worker are identified; in particular, it governs: - the identification of the activities for which PPE is to be used; - the definition of the criteria for the selection of PPE, which must ensure the suitability of the PPE for the types of risk identified during the assessment phase and their compliance with the technical standards in force (e.g. CE marking); - the definition of the methods of delivery and, if necessary, storage of PPE; - the definition of any timetable to ensure that the protection requirements are maintained.
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08 - Management of emergencies, firefighting and first aid activities**	**Employer (Chief Executive Officer)** **Delegated Manager for Health and Safety (Chief Operating Officer)** **RSPP (Health and Safety Officer)** **Occupational Health Physician** **RLS (Workers' Safety Representative)** **ASPP (Member of the Occupational Health and Safety Team)**	- Emergency management is implemented through the structure of emergency responders who put in place specific Plans, prepared for all sites where the Company carries out its activities and which include: - identification of situations that may cause a potential emergency; - definition of ways to respond to emergency conditions and prevent or mitigate related adverse health and safety consequences; - updating of emergency procedures in case of accidents or negative outcomes of periodic simulations. - Exit routes are identified in the plans, as well as how staff will implement reporting and emergency management measures. -Emergency responders are identified among the staff: they are sufficient in number and trained in advance according to legal requirements. - Suitable firefighting systems chosen by type and number according to the specific fire risk assessment or indications provided by the competent authority are available and maintained; suitable sanitary facilities are also present and maintained. - The efficiency of the emergency measures is ensured through periodic testing activities, aimed at ensuring that the personnel are fully aware of the correct behavioral measures and the adoption of suitable recording tools designed to give evidence of the results of said tests and of the verification and maintenance activities of the prepared garrisons.

Area	Process	Sensitive Activity Description	Business Functions Involved	Other relevant documents/procedures
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08 - Procurement management**	**Employer (Chief Executive Officer)** **Delegated Manager for Health and Safety (Chief Operating Officer)** **RSPP (Health and Safety Officer)** **RLS (Workers' Safety Representative)** **ASPP (Member of the Occupational Health and Safety Team)**	- The party performing the work services must possess suitable technical and professional requirements, verified also through registration with the Italian Chamber of Commerce (CCIAA). It must demonstrate compliance with insurance and social security obligations with respect to its personnel, including through the presentation of the Certificate of Social Security Compliance (DURC). - The contractor, in the cases contemplated by law, must issue the declaration of conformity to the rules of art at the end of the interventions. - With particular reference to suppliers, installers and external maintenance of machinery, systems and any type of safety garrisons and work equipment to be made or installed within appurtenances placed under the legal responsibility of the Company's employer, specific control garrisons are implemented that provide for: - procedures for verification of suppliers that also take into account compliance by them and their workers with safety procedures; - definition of the scope of intervention and the impacts of the same within in a written contract indicating security costs; - definition of the accesses and activities exercised on the site by third parties, with specific assessment of the interfering risks related to their presence and related drafting of the required coordination documentation (e.g. DUVRI- PSC) signed by all external parties involved and promptly adjusted in case of changes in the assumptions of the intervention; - contractual clauses regarding any non-compliance of third-party workers at company sites with regard to safety issues, providing for the activation of special reports and the application of penalties; - systems for tracking attendance of third-party workers at the company site; - formalization and tracking of management and employer monitoring of compliance with the control safeguards listed thus far.
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08 - Health surveillance activities.**	**Employer (Chief Executive Officer)** **Delegated Manager for Health and Safety (Chief Operating Officer)** **RSPP (Health and Safety Officer)** **Occupational Health Physician** **RLS (Workers' Safety Representative)** **ASPP (Member of the Occupational Health and Safety Team)**	- Prior to the assignment of any task to the worker, it is necessary to verify the worker's suitability both in terms of technical aspects (see next sensitive activity: competence, information, training and awareness of workers) and health aspects, whether found during risk assessment. - Verification of suitability is implemented by the Occupational Health Physician who, because of the findings that emerge as a result of the risk assessment, has drawn up the Health Surveillance Protocol, containing the types of examinations to which the worker should be subjected in relation to the homogeneous risk group to which he or she belongs. - Following the examination, the Occupational Health Physician issues a judgment of total or partial health suitability or unsuitability for the job.
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08- Competence, information, training and awareness of workers**	**Employer (Chief Executive Officer)** **Delegated Manager for Health and Safety (Chief Operating Officer)** **RSPP (Health and Safety Officer)** **Occupational Health Physician** **RLS (Workers' Safety Representative)** **ASPP (Member of the Occupational Health and Safety Team)**	- All personnel receive appropriate information about the correct way to perform their duties, are trained and, in cases required by regulations, are trained. Documented verification of such training and/or instruction is provided. Training activities are provided through variable modalities (e.g., face-to-face training, written communications) defined both by choices of the Company and by the provisions of the regulations in force. - The choice of training provider may be constrained by specific regulatory provisions. - Information, education and training activities are documented: documentation concerning personnel training is recorded and is also used for the purpose of assigning new positions. - Training activities are conducted in order to: - ensure, including through appropriate planning, that any person under the control of the organization is competent based on appropriate education, training or experience; - identify training needs related to the performance of activities and provide training or consider other actions to meet these needs; - ensure that staff become aware of the actual or potential impact of their work, the correct behaviors to adopt, and their roles and responsibilities. - The effectiveness of any training activities or other actions implemented is verified and records are maintained.

Area	Process	Sensitive Activity Description	Business Functions Involved	Other relevant documents/procedures
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08 - Checks on purchases, acquisition of documentation and certifications required by law**	**Employer (Chief Executive Officer) Delegated Manager for Health and Safety (Chief Operating Officer) RLS (Workers' Safety Representative) ASPP (Member of the Occupational Health and Safety Team)**	- The purchase of equipment, machinery and facilities shall be made after assessing the health and safety requirements of the same, also taking into account the considerations of workers through their representatives. - Equipment, machinery and facilities must comply with the requirements of applicable legislation (e.g., CE marking, possession of declaration of conformity issued by the installer). Where appropriate, due to applicable legislative provisions, their commissioning will be subject to initial examination or approval procedures. - Prior to the use of new equipment, machinery or facilities, the assigned worker shall be properly trained and/or instructed. - Procurement activities are carried out for the purpose of: - defining the criteria and methods for qualification and verification of supplier requirements; - define the modalities for verifying the conformity of the equipment, plant and machinery to be purchased with the applicable regulations (e.g., CE marking), as well as the criteria and modalities for assessing the acceptability requirements; - provide, where applicable, the procedures for performing acceptance checks, initial examinations and approvals. - In the case of purchases of services, including those of an intellectual nature (e.g. purchase of design services to be rendered in favor of the company or of any clients), the company subordinates the entrusting activity to the preliminary verification of the competence of its suppliers also on the basis of the existence of previous experience and any mandatory requirements (e.g. enrollment in professional registers). The Company implements the control of their work through the methods provided by its internal procedures. If the activities carried out by said subjects may have an impact on the exposure to health and safety risks for its workers, the Company activates in advance, among others, the prevention and control measures defined under Article 26 of Legislative Decree 81/08.
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08 - Maintenance activities aimed at compliance with applicable technical and health and safety standards**	**Employer (Chief Executive Officer) Delegated Manager for Health and Safety (Chief Operating Officer) RLS (Workers' Safety Representative) ASPP (Member of the Occupational Health and Safety Team)**	- All equipment, machinery and facilities that may have significant Health and Safety impacts are subject to scheduled maintenance protocols with timing and modalities also defined by the manufacturers. Any specialized interventions are conducted by individuals meeting the legal requirements who must produce the necessary documentation. - Maintenance activities on safety devices are subject to registration. - Maintenance activities are conducted in such a way as to: - define the methods, timing and responsibilities for scheduling and carrying out maintenance and periodic inspections, where required, of equipment, plant and machinery and the periodic inspection of their efficiency; - define the manner in which maintenance carried out and the related responsibilities are to be recorded; - define the methods of reporting anomalies, identify the most appropriate means of communicating such methods, identify the functions required to activate the relevant maintenance process (unscheduled maintenance).
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08 - Activities of communication, participation and consultation, management of periodic safety meetings, consultation with workers' safety representatives**	**Employer (Chief Executive Officer) Delegated Manager for Health and Safety (Chief Operating Officer) RSPP (Health and Safety Officer) Occupational Health Physician RLS (Workers' Safety Representative) ASPP (Member of the Occupational Health and Safety Team)**	- Communication must: - cover authorizing powers, lines of hierarchical dependence, procedures; - be widespread, effective, authoritative, clear and detailed, periodically repeated. - Staff involvement and consultation is achieved through: - internal communication between the various levels and functions of the organization; - communication with suppliers and other visitors in the workplace; - receipt and response to communications from external stakeholders; - participation of workers, including through their representations, through: i) their involvement in hazard identification, risk assessment and definition of protective measures; ii) their involvement in accident investigations; iii) their consultation when there are changes that may have significance in Health and Safety. - The Employer and the RSPP, with the participation of the Occupational Health Physician and the RLS, hold meetings at least annually to review issues related to risk prevention and protection. The meetings are appropriately formalized through the preparation of appropriate minutes.

Area	Process	Sensitive Activity Description	Business Functions Involved	Other relevant documents/procedures
Health and Safety	**Health and Safety**	**Fulfillments related to Legislative Decree 81/08 - Management of documentation and recording systems in order to ensure traceability of activities**	**Employer (Chief Executive Officer)** **Delegated Manager for Health and Safety (Chief Operating Officer)** **RSPP (Health and Safety Officer)** **Occupational Health Physician** **RLS (Workers' Safety Representative)** **ASPP (Member of the Occupational Health and Safety Team)**	- The management of documentation is an essential requirement for the maintenance of the organization, management and control model; through proper management of documentation and the adoption of appropriate recording systems, the objective of providing evidence of what has been implemented is also grasped by ensuring the traceability of decision-making paths. Availability and updating of documentation of both internal and external origin (e.g., documentation related to products and substances) is ensured. - Recording of work-related injuries involving an absence of at least one day in a timely, accurate and chronological manner in the appropriate register. In addition, special internal procedures are prepared aimed at defining the methods and deadlines for the acquisition and transmission of information data relating to accidents at work-preparation and implementation of a system of information flows that allows the circulation of information within the company in order to encourage both the involvement and awareness of all Recipients, within the limits of their respective roles, functions and responsibilities, and to ensure the timely and adequate evidence of any deficiencies or violations of the Model, and of the actions necessary to update it. - The management of documentation of both internal and external origin and the management of records, which constitute special documentation, is done by ensuring their availability, traceability and preservation.