

PARMA CALCIO 1913 S.R.L.

**MODEL OF ORGANISATION, MANAGEMENT AND CONTROL
IN ACCORDANCE WITH THE D.LGS. OF 8TH JUNE 2
001 N. 231 AND WITH ART. 7, SECTION 5 OF
THE STATUTE F.I.G.C.**

SPECIAL PART A

OFFENCES IN RELATIONSHIPS THE PUBLIC ADMINISTRATION

TABLE OF CONTENTS

SPECIAL PART 2

DEFINITIONS

CHAPTER 1 THE TYPE OF OFFENCES IN RELATIONSHIPS WITH THE PUBLIC ADMINISTRATION (ART. 24 AND 25 OF THE DECREE)

CHAPTER 2 RISK AREAS

CHAPTER 3 ADDRESSEES OF THE SPECIAL PART

CHAPTER 4 GENERAL PRINCIPLES OF CONDUCT AND CONTROL

CHAPTER 5 SPECIFIC PROCEDURAL PRINCIPLES

5.1 THE MANAGEMENT OF THE RELATIONSHIPS AND COMPLIANCE WITH THE RESPONSIBLE PUBLIC ADMINISTRATION IN THE SPORTS SECTOR.

5.2 PARTICIPATION IN PROCEDURES TO OBTAIN FUNDING AND PUBLIC GRANTS.

5.3 MANAGEMENT OF AUTHORISATIONS, PERMITS AND LICENSES

5.4 MANAGEMENT OF RELATIONSHIPS WITH TAX AUTHORITIES AND WITH PUBLIC BODIES FOR SURVEILLANCE AND CONTROL

5.5 MANAGEMENT OF RELATIONSHIPS WITH SOCIAL SECURITY AND WELFARE BODIES

5.6 MANAGEMENT OF JUDICIAL DISPUTES

5.7 MANAGEMENT OF COMPLIANCE WITH COMPANY AND PRIVACY LAWS

5.8 MANAGEMENT OF COMPLIANCE WITH ENVIRONMENTAL, HEALTH AND SAFETY LAWS

5.9 INSTRUMENTAL PROCESSES

CHAPTER 6 THE SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

DEFINITIONS

Please refer to the definitions in the General Part, except for the additional definitions contained in this Special Part.

CHAPTER 1 THE TYPE OF OFFENCES IN RELATIONSHIPS WITH THE PUBLIC ADMINISTRATION **(ART. 24 AND 25 OF THE DECREE)**

For this section of the Special part, a brief description of the offences therein referred to, as indicated in art. 24 and 25 of the Decree is provided below:

EMBEZZLEMENT AGAINST THE STATE OR THE EUROPEAN UNION

(ART. 316-BIS C.P.)

This offence punishes whom, once having obtained funding or grants from the Italian State or from another public body or from the European Union, does not proceed to use the funds for the purposes for which they were intended. Since the punished crime consists of misusing funding given for a specific purpose, the offence could even include a reference to funding obtained in the past are not used for the purpose for which they were given now.

UNDUE RECEIPT OF FUNDS TO THE DETRIMENT OF THE STATE OR OF THE EUROPEAN UNION (ART. 316-TER C.P.)

This offence occurs in cases in which, through the use or the presentation of false declarations or documents or certificates containing false or omitted information is used to unlawfully obtain donations, funding, subsidised funds or other funds of a similar nature that are denominated, granted or disbursed by the State, by other public bodies or by the European Community. In this case, unlike the previous point (art.316-bis) has nothing to do with the use of the funds, as the offence is committed as soon as the funds are obtained.

Finally, it is important to note, that being an offence with a residual nature compared with the cases in art. 640-bis c.p (aggravated fraud against the state), it only occurs when the criminal activity does not fall within the definition of the more serious crime of aggravated fraud against the State.

BRIBERY (ART. 317 C.P.)

This offence occurs when a public officer or a public service worker, abusing their role and their powers, forces or induces another to unduly promise or give them money or other benefits. This offence prevents risk profiles contained in the D.Lgs. 231/2001: since it is in fact a crime by qualified individuals, the Company may be liable in the cases in which a member of the company or one of its external collaborators, in the interests of or to the favour of the Company, contributes to the crime committed by the public officer or the public service worker by, taking advantage of their role, demands undue services.

CORRUPTION OF A PUBLIC OFFICIAL OR TO OBTAIN AN ACT CONTRARY TO OFFICIAL DUTIES (ART.318-19 C.P)

This offence occurs in the case in which a public officer or a public service worker receives (or accepts the promise of) for itself or for others, money or other benefits to omit, delay or carry out an act of their office or an act against their official duties (giving a advantage to the individual who offered money or other benefits). The offence also occurs in the case in which the unduly offer or promise is formulated with referenced to acts – which conform or go against the official duties- that have already been carried out by a public agent. The activity of a public officer can therefore take many forms, both in an official act (for example: fast-tracking a procedure which forms part of their official duties), or an act, which goes against their official duties (for example: a public official who accepts money to assure a tender is awarded.)

This type of offence is different to bribery as the agreement between corrupted and corrupter is to mutual advantage, whereas in bribery the private citizen is a victim of the public officer's or public service worker's conduct.

In accordance to the law in art.321 c.p, the sentences provided for public officers and public service workers can also be applied to private citizens who give or promise public officer or public service worker money or other benefits.

AGGRAVATING CIRCUMSTANCES (ART. 319-BIS C.P.)

This provision provides for a sentence being increased if the offence in art. 319 c.p refers to the allocation of public employment, salaries, pensions or the stipulation of contracts involving the public officer's department.

CORRUPTION OF JUDICIAL ACTS (ART. 319-TER C.P.)

This offence is committed in the case in which, to favour or to damage a part of a judicial proceeding, money or other benefits are offered to a public official or a public service workers.

Therefore, the company can also be called to respond to an offence if, when having a part in a judicial proceeding, the company corrupts a public official (not only a magistrate but also a clerk or other officer) in order to achieve a positive outcome in the proceedings.

Furthermore, for a concrete prevention of such an offence, it is important to provide a brief list of the individuals that can be defined as a public official or a relevant public service worker in such a case:

1. Individuals who carry out a legislative public function, for example:

parliament and government members;

regional and provincial counsellors;

European parliament members and members of the Council of Europe;

Individuals who perform ancillary functions (workers who conserve parliamentary acts and documents, who take shorthand accounts, treasurers, technicians, etc.)

2. Individuals who carry out a judicial public function, for example:

magistrates Ordinary magistracy of Law Courts, Appeal Courts, the Supreme Court of Cassations, Superior Court of Water, Regional Administrative Court, Council of the State, Constitutional Court, Military Tribunals, Public Magistrates in the Assize Courts, Judges of the Peace, members of the formal panels of arbitration and parliamentary inquiry commissions, magistrates in the European Court of Justice as well as the various International Courts etc.))

3. *Individuals who carry out connected functions:* (officials and agents of the judicial police, finance police, police officers, registrars, secretaries, bailiffs, judicial officers, witnesses, conciliation boards, bankruptcy administrators, workers who issue court certificates, expert appraisers and consultants for the Public Ministry, liquidators in bankruptcy proceedings, liquidators working with creditors, special commissioners for the special administration of large companies, etc.)
3. Individuals who carry out administrative functions:
 - Employees, workers or members of the State, of International Bodies and Regional Authorities* (for example, members or employees of the State, the European Union, of Multinational Bodies, of Foreign States and Regional Authorities including Regions, Provinces, Districts and Mountain Communities; individuals that carry out connected functions for these institutions of the State such as members of the administrative office, the tax office, municipal office, workers involved with procedures regarding the occupation of public property, workers in the employment office, employees of State companies and municipal companies; individuals involved in tax collection, medical staff in public services, ministers' and regional authority's staff, etc.);
 - Employees of public, national and international bodies* (for example employees of the Chamber of Commerce, of the Bank of Italy, of the Supervisory Authorities of public institutions, of ISTAT of ONU of FAO etc.);
 - Private citizens who exercise public functions or services* (for example notaries, private citizens who work within the management of public services or whose activity is regulated by public duty norms and authoritative acts, etc.).

It is worth noting that, the law in art. 322-bis c.p., states that the Public Administration as described above, is considered and treated in the same way as the administrations of other Member States of the European Union, of Foreign States or of International Public Organisations which carry out the same functions.

CORRUPTION OF A PUBLIC SERVICE WORKER (ART. 320 C.P.)

This offence is committed in the case in which a public service worker receives (or accepts the promise of) for themselves or for others, money or other benefits to omit or delay one of their official duties or even to carry out an act which goes against their official duties (leading to an advantage for who offered the money the other benefit.)

SENTENCE FOR THE CORRUPTOR (ART. 321 C.P.)

This article ascertains that the sentence stated in the previously quoted articles applies to who gives or promises money or other benefits to a public official or a public service worker , whether the offer or benefit was accepted or not.

FRAUD IN DETRIMENT TO THE STATE, TO A PUBLIC BODY OR TO THE EUROPEAN UNIONI (ART. 640, COMMI 1 AND 2 N. 1, C.P.)

The offence is committed when, in order to make unlawful profit, artifices or deceits are used that cause, intentionally or not, damage to the State (or to a Public Corporation or the European Union)

This offence can be committed, for example, in the case in which documents or data used to participate in competitive procedures are given to P.A when they include information, which is not true (for example through artificial supporting documentation) in order to win such a competitive procedure.

AGGRAVATED FRAUD INVOLVING PUBLIC FUNDS (ART. 640-BIS C.P.)

This offence is committed when the fraud as described above is used to obtain unlawful public funding. This case occurs when artifices or deceits are used, for example by communicating data, which is not true, or by presenting false documentation in order to gain public funding.

COMPUTER FRAUD TO THE DETRIMENT OF THE STATE OF ANOTHER PUBLIC BODY (ART. 640-TER, COMMA 1, C.P.)

This offence is committed in the case in which, modifying in any way the functioning of a computer or screen-based system or by manipulating the data that they contain, results in an unjust profit which leads to damage to the State or to another public entity.

In actual fact, this offence can be committed when funds have already been obtained but the computer system is compromised in order to insert a higher sum of funding than that legitimately obtained. This offence found in art.640-ter c.p is prosecutable under a private action.

CHAPTER 2 RISK AREAS

The art.6, comma 2, lett.a) of the Decree indicates that, as one of the essential elements of the Models of organisation, management and control provided for in the Decree, the identification of the so-called 'sensitive' activities, or company activities in fields in which there is a risk of an offence referred to in the Decree, being committed. (c.d "Risk Areas")

An analysis of the Company's processes has led to the identification of the activities in which, in theory, the offences mentioned in art. 24 and 25 of the Decree could be committed.

The following list is of examples of Risk Areas in relation to the offences against the P.A (including, through its activities of a public nature the F.I.G.C)

1. The management of relations with and compliance with the Public Administration in the sports sector, as well as the management of the relationships with bodies involved with the regulation of sports, for example:
 - The management of compliance with sports law;
 - The procedure provided for in the Licensing System produced every year by the F.I.G.V;
 - The procedure for the issuing of sports contracts;
 - The procedure for entry into the championship.

2. The management of relationships with and compliance with the Public Administration, for example:
 - Participation in procedures to obtain funds, donations and financing from Italian or European public bodies and their employment;
 - Partaking in procedures to obtain authorisations from the P.A (such as building permits);
 - Completion of an obligation provided for by the management of the Company's buildings or the activities in collaboration with Public Bodies charged with controls, inspections and assessments;
 - Relationships with Regional Public Bodies in order to promote the image of the Company through the organisation of events and sports events in collaboration with P.A workers;
 - Relationships with officers of the Finance Police, the Revenue Agency and other fiscal, tax or corporate bodies including during controls, inspections or assessments;
 - Management of relationships with skilled officers (INPS, INAIL, ASL, Regional Employment Office, etc.) in accordance with the obligations provided for in the standard regulations regarding employment, termination of work contracts, remunerations, taxes, withheld taxes, social security contributions, and other payments related to employees and collaborators;
 - Management of relationships with skilled judges, their technical consultants, and with their auxiliaries with particular reference to lawsuits of various kinds and appeals with special attention to the appointment of legal representatives;

- Relationships with the Officers of Bodies, which deal with corporate actions as, provided for by the existing regulations, for example, the Courts, the CCIAA, and the Registry Officemate.
- Management of relationships with the Public Supervisory Authorities (Guarantor for Privacy and other such Bodies), and of the communications and information directed at them;
- The management of relationships with public officers (A.S.L., VVFF, Labour Inspectorate and location doctor, etc.) for the tasks prescribes in Law n.626/1992 and in the event of inspections and controls;
- Management of compliance with environmental law and with activities linked to refuse disposal.

The following areas have also been considered 'instrumental' to the aforementioned areas, even though they do not have direct relationships with the Public Administration, they can support and provide the necessary conditions for the above offences being committed:

- a) Purchasing of goods, services or management of assets;
- b) Warehouse management;
- c) Hiring, management and training of personnel and incentive plans;
- d) Management of discounts and prizes;
- e) Management of events and of activities to promote the Company image;
- f) Assignment of tasks and consultancy;
- g) Selection and management of the football managers/canvassers/commercial partners and agencies;
- h) Management of cash flows.

CHAPTER 3 ADDRESSEES OF THE SPECIAL PART

This Special Part refers to the conduct of the Model's Addressees.

The objective of this Special Part is that all Addressees, in whatever way they may be involved in carrying out activities in the Risk Areas, follow the rules of conduct found in this Special part in order to predict and prevent offences being committed in relationships with the P.A and with relationships with other individuals hired by the Company to carry out institutional tasks.

This Special Part has the purpose of:

- a) Providing the general and specific procedural principles, which the Addressees must follow for a correct application of the Model;
- b) Providing the OdV and the other company functions which cooperate with The OdV, with the operative instruments to carry out activities of control, Monitoring and predefined checks.

During the completion of any operation involving company management, in addition to the rules indicated in the Model, Company representatives- with reference to the respective activity, are required, in general, to know and respect all the rules and principles contained in the Model, the Ethical Code and in the informative procedures for the hiring and training of personnel.

External Collaborators must be made aware of the Model and of the Ethical Code of the Company and they are required to know and respect them and the contractual obligation they entail for the External Collaborators.

For this reason, contracts with External Collaborators must contain a specific clause which determines the consequences of a violation by an External Collaborator in accordance with the Decree and the principles included in the Model and the Ethical Code.

CHAPTER 4 GENERAL PRINCIPLES OF CONDUCT AND CONTROL

This Special Part sets out- the strong obligation, through specific contractual clauses, of the Company Representatives and the External Collaborators to:

- Strictly observe all the laws and regulations that discipline the company activity, with particular reference to the activities that involve contact and relations with the P.A;
 - Install and maintain any relationship with the P.A following the principles of maximum correctness and transparency;
 - Install and maintain any relationship with third parties in all activities related to the operation of a public function or of a public service in a way that is based on correctness and transparency that guarantee the correct running of the function or serve and its impartiality;
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In accordance with the above, it is therefore prohibited to:

- 1) Behave in a way that commits one of the above offences (art. 24 and 25 of the Decree);
- 2) Behave in a way that, doesn't directly cause an offence mentioned above as such, but could potentially lead to one being committed;
- 3) Create any situation of a conflict of interests with the P.A, as seen in aforementioned foreseen offences.

Within the actions described above, (also sanctioned in the Ethical Code) it is particularly prohibited to:

- a) Promise or dispense deposits of money in favour of members of the P.A or to other third parties or to anyone who has these relationships, both directly or indirectly, of any nature and/or family or kinship links;
- b) Agree on other advantages of any nature in favour of representatives of the P.A, that can lead to the same consequences as the previous point a); in particular, the following will not be considered under any circumstance:
 - Signalling from members of the P.A regarding the Company's hiring of personnel, or signalling from the Company to third parties regarding hiring of P.A members;
 - Signalling from the P.A, relative to the hiring or collaboration of consultants or commercial partners;
 - Requests for sponsorship, electoral donations, favourable treatment from the members of the P.A, especially when made during specific business deals or commercial operations;
- c) Distribute and/or receive prizes or gifts outside of company procedure (in other words, the procedure described in the Ethical Code, every form of gift offered or received, that exceeds the normal commercial or courteous practices or aimed at gaining preferential treatment in any company activity). In particular, any form of gift to Italian or foreign public representatives (even in countries where the exchange of gifts is common

practice) or to their relatives or to individuals indicated by them, which could influence their discretion and their independent judgement or could result in any kind of advantage for the Company. The permitted prizes are also of modest value or used as a way to promote artistic initiatives (for example, the distribution of art books) or the Company's image. All gifts that are offered-except those of modest value- must be documented in such a way that the required controls can be carried out;

- d) Acknowledge fees or carry out payments in favour of Consultants or partners that are not adequately justified in relation to the type of task to be completed or if the payment does not correspond to the characteristics of the partnership agreement or to the common practices in the field;
- e) Acknowledge fees in favour of Suppliers that are not justified by equitable compensation;
- f) Choose External Collaborators or Partners for reasons other than those based on necessity, professionalism and affordability and to acknowledge fees from these individuals that are not justified in the context of the relationship or in the value of the activity carried out;
- g) Present false testimony to national or European public bodies in order to obtain public funding, donations or subsidised financing;
- h) Use funds received from national or European public bodies such as financing, funding or donations for different purposes than it was intended;
- i) Access without authorisation Public Administration's computer systems to obtain and/or modify information in the interests of or to the Company's advantage.

An exception is made for eventual highly safeguarded Company procedures for the completion of activities in the Risk Areas (for example; the decision of the Sole Administrator to engage local representatives).

CHAPTER 5 SPECIFIC PROCEDURAL PRINCIPLES

In order to implement the general principles described in the previous chapter, the Company Representatives and External Collaborators must follow the following procedures. They must also respect the indications provided in the General Part and any other existing organisational procedures put in place for specific aspects of the activity.

Furthermore, for each of the sensitive areas that were identified in chapter 2 of this Special Part, the following procedures must be followed:

5.1 THE MANAGEMENT OF THE RELATIONSHIPS WITH AND COMPLIANCE WITH THE PUBLIC ADMINISTRATION IN THE SPORTS SECTOR

The regulation of these activities requires:

1. The segregation of managing positions responsible for approaching offices in the League and the FIGC;
2. Specific protocols to control and monitor the truthfulness and correctness of the information and documents in the above mentioned offices.

5.2 PARTICIPATION IN PROCEDURES TO OBTAIN FUNDING AND PUBLIC GRANTS

The regulation of these activities requires:

1. The segregation of managing positions responsible for approaching a public figure to request information, draft and submit documentation, present requests for or to manage public funding/donations that require specific control systems (for example, compilation of informative forms, even by an external consultant, calling of specific meetings, writing minutes of the main meetings) in order to guarantee to respect the values of integrity, transparency and correctness.
2. Specific protocols to control and monitor the truthfulness and correctness of the information and documents which must be produced in order to obtain public financing/donations;
3. Specific reporting of information between the company functions and the External Collaborators involved to promote collaboration, reciprocal supervision and coordination;
4. The function delegated to represent the company in dealings with the P.A must have been conferred on through the appropriate delegated proxy powers;
5. Suitable forms of periodic accounting to the OdV;

6. The function responsible for controlling the phases of obtaining and managing public funding/donations and especially completing the correct prerequisites for presenting the requests and on reporting back to the institution in question on the activities that have been performed must carry out these tasks with clarity and precision.

5.3 MANAGEMENT OF AUTHORISATIONS, PERMITS AND LICENSES

The regulation of this activity requires:

1. The segregation of managing positions responsible for approaching a public figure to request information, draft and submit documentation, present requests for or to manage the licenses and or authorisations that require specific control systems (for example, compilation of informative forms, even by an external consultant, calling of specific meetings, writing minutes of the main meetings) in order to guarantee to respect the values of integrity, transparency and correctness.
 2. Specific protocols to control and monitor the truthfulness and correctness of the information and documents which must be produced in order to obtain the license and/or authorisation;
 3. Specific reporting of information between the company functions and the External Collaborators involved to promote collaboration, reciprocal supervision and coordination;
 4. The function delegated to represent the company in dealings with the P.A is to confer through the appropriate delegated proxy powers and to establish specific forms of periodic reporting on activities performed to both the OdV and to the person responsible for managing these relationships;
 5. The function responsible for controlling the phases of obtaining and managing licenses and/or authorisations and especially completing the correct prerequisites for presenting such requests, must carry out these tasks with clarity and precision.

5.4 MANAGEMENT OF RELATIONSHIPS WITH TAX AUTHORITIES AND WITH PUBLIC BODIES FOR SURVEILLANCE AND CONTROL

The regulation of this activity requires:

1. The confirmation of the powers of attorney for the individuals responsible for or involved in inspections and/or assessments in order to give them the power to represent the Company before the public authority during an inspection and/or assessment;
2. Specific reporting of information between the company functions and the External Collaborators involved to promote collaboration, reciprocal supervision and coordination;
3. The function delegated to represent the company in dealings with the Investigatory Bodies, confirmed through the appropriate delegated proxy

powers and to establish specific forms of periodic reporting on activities performed to both the OdV and to the person responsible for managing these relationships;

4. A draft written by the above proxies, of an informative report on the activity carried out during the inspection, containing, amongst other things, the names of the individuals involved, the documents that were requested and/or delivered and a summary of the information that was requested and/or given verbally;
5. The Sole Administrator or the Administrative Body must be informed on how and when other eventual functions were called upon, in the case of necessity or urgency,

5.5 MANAGEMENT OF RELATIONSHIPS WITH SOCIAL SECURITY AND WELFARE BODIES

The regulation of this activity requires:

1. The segregation of managing positions responsible for approaching a public figure to request information, for drafting and submitting models and/or documentation and for managing relationships with public figure that require specific control systems (for example, compilation of informative forms, calling of specific meetings, writing minutes of the main meetings) in order to guarantee to respect the values of integrity, transparency and correctness;
2. Specific protocols to control and monitor the truthfulness and correctness of documents intended for the social security and welfare bodies (for example, the verification of the presentation of the request by the manager of the activity or the verification of the dealings between the activity manager and the social security and welfare bodies);
3. Specific reporting of information between the involved company functions promote collaboration, reciprocal supervision and coordination;
4. The function delegated to represent the company in dealings with a public figure, conferred on through the appropriate delegated proxy powers;
5. Specific forms of periodic reporting to the OdV;
6. The confirmation of the powers of attorney for the individuals responsible for or involved in inspections and/or assessments in order to give them the power to represent the Company before the public authority during an inspection and/or assessment;
7. A draft written by the above proxies, of an informative report on the activity carried out during the inspection, containing, amongst other things, the names of the individuals involved, the documents that were requested and/or delivered and a summary of the information that was requested and/or given verbally;

8. The Sole Administrator or the Administrative Body must be informed on how and when other eventual functions were called upon, in the case of necessity or urgency,

5.6 MANAGEMENT OF JUDICIAL DISPUTES

The regulation of the activity requires:

1. The identification and segregation of the activities of receiving contestations, verifying the existence of the object of the controversy, managing the controversy out court and during legal proceedings;
2. The predisposition of specific reporting of information between the involved functions in the sensitive process to ensure reciprocal monitoring and coordination;
3. Projections which contemplate the power of conciliating or settling the dispute, as long as the controversy is based on objective parameters and that the eventual conciliation or settlement would be carried out by a function who has the specific powers of *ad litem*;
4. A selection method of external legal representatives in which the Company must leave evidence its motivation for choosing a specific professional to follow a specific cause (for example, technical capacity, experience, requirements based on professionalism and honour, qualified references, value for money) and the method of managing such professionals;
6. The existence of a formal confirmation of the professional assignment;
7. Maximum care to ensure that the information and data included in the documentation are correct and truthful and that the documentation relative to the assignments and supporting documents are conserved in a specific archive;
7. An evaluation of the validity of the bill with reference to the work received by the Company and the necessary payment approval by the involved function must be presented when the time comes to pay the professional. Furthermore, no payment in favour of the professional must be paid in cash or by means of a bearer or to an individual who is not the professional.

5.7 MANAGEMENT OF COMPLIANCE WITH COMPANY AND PRIVACY LAWS

The regulation of this activity requires:

1. The segregation of managing positions responsible for approaching a public figure to request information, draft, submit and present documentation, that requires specific control systems in order to guarantee to respect the values of integrity, transparency and correctness.
2. Specific protocols to control and monitor the truthfulness and correctness of the information and documents which must be produced in order to comply with the rules;
3. Specific reporting of information between the company functions and the external consultants involved to promote collaboration, reciprocal supervision and coordination;
4. The function delegated to represent the company in dealings with the P.A, confirmed through the appropriate delegated proxy powers must establish specific forms of periodic reporting on activities performed to the OdV;
5. The function responsible for controlling the phases of compliance with particular attention on completing the correct prerequisites for presenting documentation promptly must carry out these tasks with clarity and precision.

5.8 MANAGEMENT WITH COMPLIANCE WITH ENVIRONMENTAL, HEALTH AND SAFETY LAWS

The regulation of this activity requires:

1. The confirmation of the powers of attorney for the individuals responsible for or involved in inspections and/or assessments in order to give them the power to represent the Company before the public authority during an inspection and/or assessment;
2. Specific reporting of information between the company functions and the external consultants involved, promoting collaboration, reciprocal supervision and coordination;
3. The function delegated to represent the company in dealings with the Investigatory Bodies, confirmed through the appropriate delegated proxy powers and to establish specific forms of periodic reporting on activities performed to both the OdV and to the person responsible for managing these relationships;
4. A draft written by the above proxies, of an informative report on the activity carried out during the inspection, containing, amongst other things, the names of the individuals involved, the documents that were requested and/or delivered and a summary of the information that was requested and/or given verbally;

5. The Sole Administrator or the Administrative Body must be informed on how and when other eventual functions were called upon, in the case of necessity or urgency,

5.9 INSTRUMENTAL PROCESSES

Regarding the processes, which are considered 'instrumental' for offences to be committed against the P.A, the following control procedures have been identified.

1 *ACTIVITY OF PURCHASING GOODS OR BENEFITS*

The regulation on the purchasing of goods and services sets out:

- a) The types of goods and services that the functions can purchase;
- b) The common rules for all functions relative to the different phases of the process (selection of the supplier, stipulation of the contract, verification of the work);
- c) The formalisation of the controls provided for each phase;
- d) The way to manage exceptions (a single supplier, urgent purchases, etc.)
- e) The clear definition of the role as tasks of the functions responsible for the completion of the activity being examined;
- f) Specific reporting of information between the involved functions in order to ensure reciprocal collaboration and supervision.

2 *ACTIVITY OF WAREHOUSE MANAGEMENT*

The regulations for warehouse management must include:

- a) A clear and precise definition of the tasks and responsibilities of the individuals charged with warehouse management;
- b) A prevision about the data and information shared with the individual responsible for the activity of managing the warehouse through a system (even a computer system) that allows for traceability of the individual steps and the identification of the individuals who insert the data into the system, with particular reference to the management of accounts;
- c) A prevision about the segregation between individuals responsible for warehouse management, introducing specific reporting of information to the OdV.

3 HIRING, MANAGEMENT, TRAINING OF PERSONNEL AND INCENTIVES

The regulations for the activity of hiring and incentives for personnel must include:

- a) A clear definition of the rules and tasks for the individuals responsible for the selection and management of personnel;
- b) A structured system of evaluation of candidates and the relative standard forms to be filled out by selected individuals in order to guarantee the traceability of the motivations that were used to select/exclude candidates;
- c) The identification of the individual responsible for the management of the activity in question and the attribution of the relative responsibilities;
- d) The management of the incentives for personnel with particular reference to the definitions of:
 - (i) Professional levels of application;
 - (ii) Number and type of objectives to assign;
 - (iii) Method of calculating the variable components of remuneration;
- e) The definition of the methods for archiving of the documentation relative to the activity in question, in order to guarantee the prompt availability of documents when requested and the traceability of the process.

4 MANAGEMENT OF PRIZES, COSTS OF REPRESENTATION, SPONSORING, SOCIAL INITIATIVES AND DONATIONS

The regulations must include:

- a) The authorisation process of the costs of representation and/or promotion of sponsoring and prizes, social initiatives and donations, presuming the segregation of the individuals of who decides, who authorises and who controls such spending;
- b) The possible beneficiaries, the sum limits and the authorisation levels relative to donations;
- c) The type of spending for representation and/or promotion, of prizes and sponsoring, of social initiatives and donations, in terms of sponsoring, when linked to social, environmental, sports, shows, music and art issues, can only be spent for events that guarantee quality or for events in which the Company is involved in the planning in order to ensure its originality and efficiency;
- d) The maximum limits of spending for representation and/or promotion, of prizes, of sponsoring, of social initiatives and donations;
- e) The formal verification of the supporting documentation of spending and the correspondence between the individual expenses and their documentation;
- f) The necessary documentation (that conforms to the principle of traceability) that allows for the possible identification of the beneficiaries of the

spending for representation and/or promotions, of social initiatives and of prizes and donations.

5 *ASSIGNMENT OF THE CONSULTANCY TASKS*

La regulation of this activity must include:

- a) The clear definition of the roles and tasks of the functions responsible for the phases of selection and management of contracts;
- b) The formal methods of identifying the consultancy needs;
- c) The identification of the selection and accrediting criteria for professionals (for example, the qualification of professionals within a specific Association);
- d) The formal authorisation of the confirmation of the assignment;
- e) The methods for determining remunerations;
- f) The archiving of the documentation relative to the sensitive activity;
- g) The definition of a standard contract.

6 *SELECTION AND MANAGEMENT OF THE FOOTBALLERS' AGENTS, BUSINESS PROCURERS, COMMERCIAL PARTNERS AND AGENCIES*

The regulation must include:

- a) The methods for examining and selecting footballers' agents, business procurers, commercial partners and agencies using specific instruments (for example, the compilation of evaluation forms). The acts must allow for a constant monitoring the requirements for such an assignment such as integrity, fairness and honesty;
- b) The roles and responsibilities of the individuals involved in the process of selecting footballers' agents, business procurers, commercial partners and agencies;
- c) The formalisation of the contract-and where necessary- the specific documentation (for example footballers 'agents) in accordance with the regulations applicable to the sector;
- d) The definition of standard contractual documentation.

7 *MANAGEMENT OF CASH FLOWS*

The regulation requires:

- a) A clear and precise definition of the tasks and responsibilities of the individual charged with managing and controlling the financial resources;
- b) A provision for the sharing of data and information with the individual responsible for the activity of controlling the resources through a system (even a computer system) that allows for the traceability of the individual steps and the identification of the individuals who insert the data in the system;
- c) The provision for the financial resources' supporting documents. These documents must be used with motivation, pertinence and suitability. They must be validated by a superior and archived.

CHAPTER 6 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

The supervisory tasks of the OdV, in accordance with the Models regulations on offences found in art.24 and 25 of the Decree are as follows:

1. To handle the issuing and updating the standardised instruction regarding:
 - A homogenous and coherent compilation of the Evidence Forms;
 - The conducts to follow in the identified Risk Areas, and in general, the relationships to keep with the P.A;
 - The limits within which the use of any of the Evidence forms is not necessary.
2. To periodically verify – with the support of the other competent functions- the delegate system in place, recommending the adoption of modifications which would be necessary in the event that the managerial power and/or the qualification does not correspond to the powers of representation granted to the Company Representatives and/ or the Internal Manager (or the internal managers);
3. To periodically verify, with the support of the other competent functions, the validity of the standard finalised clauses:
 - The observance by the Addressees of the Decree's provisions;
 - The possibility for the Company to carry out efficient control actions on the Addressees of the Model in order to verify that the recommendations therein contained are being respected;
 - Execution of the sanction mechanisms (or the withdrawal of the contract for External Collaborators) in the event that any violations are confirmed;
4. To examine eventual specific signalling from the control bodies, from third parties or from any Company Representatives and to carry out the investigations that are deemed necessary or opportune following the received signalling;
5. To indicate to management the opportune addition of financial resources (both incoming and outgoing) to the managerial systems that are already present in the Company. The introduction of some solutions for discovering the existence of eventual atypical cash flows or cash flows of a larger margin of discretion that ordinarily required.

PARMA CALCIO 1913 S.R.L.

MODEL OF ORGANISATION, MANAGEMENT AND CONTROL IN ACCORDANCE WITH THE D.LGS. OF 8TH JUNE 2001 N. 231 AND WITH ART. 7, COMMA 5 OF THE STATUTE F.I.G.C.

SPECIAL PART B

COMPUTER OFFENCES AND CRIMINAL TREATMENT OF DATA

DEFINITIONS

CHAPTER 1 THE TYPES OF COMPUTER OFFENCES (ART.24-BIS OF THE DECREE)

CHAPTER 2 RISK AREAS

CHAPTER 3 SPECIAL PART B'S ADDRESSEES

CHAPTER 4 GENERAL PRINCIPLES OF CONDUCT AND CONTROL

4.1 GENERAL PRINCIPLES OF CONDUCT

4.2 GENERAL PRINCIPLES OF CONTROL

CHAPTER 5 SPECIFIC PROCEDURAL PRINCIPLES

CHAPTER 6 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

DEFINITIONS

Please refer to the definitions in the General Part, except for the additional definitions contained in this Special Part.

CHAPTER 1 THE TYPES OF COMPUTER OFFENCES (ART.24-BIS OF THE DECREE)

For this section of the Special part, a brief description of the offences therein referred to, as indicated in art. 24-BIS of the Decree is provided below (from now on referred to as Computer Offences:

The Law 231/01 acknowledged by the Law n.48, art.7 of the 18th March 20018, published in G.U, n.80 of the 4th of April 2008, the Convention of the European Council on computer criminality, drafted in Budapest the 23rd November 2001, the Convention was subdivided in the following 4 chapters:

1. Regulatory measures of significant criminal law with the provision that the sanctions adopted by States must be effective, proportionate, dissuasive and also include custodial sentences;
2. Procedural measures that regard the prosecution of the offences contained in the previous chapter;
3. Regulations on coordination in terms of international cooperation;
4. Final clauses.

Following the ratification and implementation of the above-mentioned Convention, after art.24 of the law 231/01 art.24-bis "*computer offences and the criminal treatment of data*" was inserted.

The acknowledgement of the Convention extended the administrative responsibility of the bodies to the following computer offences:

- Unlawful access to a screen-based or computer system (art. 615-ter c.p);
- Criminal interception, impediment or interruption of computer or screen-based communications (art. 617-quater c.p);
- Installation of equipment designed to intercept, prevent or interrupt computer or screen-based communications (art.617-quinquies c.p);
- Damage to information, data and computer programs (art. 635-bis c.p)
- Damage to information, data or computer programs used by the State, or by another public body or public utility (art. 635-ter c.p);
- Damage to the computer or screen-based systems (art. 635-quater c.p);
- Damage to computer or screen-based systems of public utility (art. 635-quinquies c.p);

This includes the provision of punitive sanctions from one hundred to five hundred quotas and prohibitory sanctions stated in art.9 comma 2 letters a), b) and e);

- Illegal detention and sharing of access codes to computer or screen-based systems (art.615-quater c.p);

- Sharing of equipment, appliances or computer programs designed to damage or interrupt a computer or screen-based system (art.615-quinquies c.p);

This includes the provision of punitive sanctions of up to three hundred quotas and prohibitory sanctions stated in art. 9 comma 2 letters b) and e)

- Falsehood in a public computerised document or with approbatory efficacy (art. 491-bis c.p)
- Computer fraud of the certification of an electronic signature (art. 640-quinquies c.p);

This includes the provisions of pecuniary sanctions up to four hundred quotas and prohibitory sanctions stated in the art.9 comma 2 letters c), d) and e)

CHAPTER 2 RISK AREAS

In relation to the criminal offences and conducts described above, the areas considered more specifically at risk by the Special Part of the Model are, as follows:

2.1 COMPUTER DAMAGE (ART.24-BIS COMMA 1 OF THE DECREE)

The articles of the Criminal Code stated in comma 1 of the art.24-bis of the Decree, have 'computer damage' as a common factor. Computer damage is when, considering the hardware and software component, a modification intervenes in such a way to impede its function, even partially.

A) UNLAWFUL ACCESS TO A SCREEN-BASED OR COMPUTER SYSTEM (ART.615-TER C.P)

"Whoever unlawfully enters a computer or screen-based system which is protected by security measures or even who retains access against the express or tacit will of the individual who has the right to forbid it, is punished by imprisoned up to three years.

The following are punishable by imprisonment from one to five years:

- 1) If the fact is committed by a public official or by a public service worker, with an abuse of power or with a violation of inherent duties of function or service, or by whoever unlawfully exercises the profession of private investigator, or the profession of a systems operator;*
- 2) If the guilty party, in order to commit the fact, uses violence against things or people, or if they are clearly armed;*
- 3) If the fact derives from the destruction or damaging of the system or the total or partial interruption of its functioning or the destruction or the damaging of data, information or the programs they are held in.*

Any facts contained in the first or second commas that regard computer or screen-based systems that are military or used for public order, public security, public health, civil protection or in anyway for the public interests, the punishment is, respectively, imprisonment from one to five years and from three to eight years.

In the case described in the first comma, the crime is punishable by a lawsuit from the offended part; in the other cases by office proceedings".

The regulation is not limited to protecting only very personal contents of data collected by protected computer systems, but offers a much wider protection which are reflected in "*ius excludendi alios*", the content contained in the data,

as long as it is related to the spheres of thought or activity, both work-related or not, of the user is protected. As a consequence, the protection of the law is also extended to the economical-patrimonial aspects of the data of the incumbent of the *"ius excludendi"*, both their physical person, whether judicial, private or public or another body.

The crime of unlawful access to a computer system, is an offence of mere conduct, occurs through the violation of the computer domicile and therefore, with the entering into a system with complex equipment that uses computer technology. It is not necessary that this intrusion is carried out with the aim of threatening the confidentiality of the legitimate uses or that it is effectively violated.

Art 1, of the Budapest Convention specifies that a **"computer system"** is considered *"any piece of equipment, device or group of equipment or devices, one or more of which are connected or linked, based on a program, that carries out automatic data operations"*. It is a very general definition that can include any electrical instrument, both computerised or screen-based, any network (a group of devices) or even equipment capable of working in complete autonomy. In this definition, electronic devices that have software which functions through operating with data (or commands) are included.

In this article, the definition of **"computer data"** that describes a concept deriving from the use of *"any representation of computerised facts or concepts in a way that is suitable for operating a computer system, including a program able to allow a computer system to carry out a function"*.

B) CRIMINAL INTERCEPTION, IMPEDIMENT OR INTERRUPTION OF COMPUTER OR SCREEN-BASED COMMUNICATIONS (ART. 617—QUATER C.P)

"Anyone who fraudulently intercepts communications relative to a computer or screen-based communications or communications between more systems, that prevent or interrupt it, is punished by imprisonment from six months to four years.

Unless the fact is part of a more serious offence, the same punishment is applied to anyone who, through any means of public information, reveals the content, both in its entirety or in part, of the communication referred to in the first paragraph.

The offences in the first and second paragraphs are punishable by a lawsuit from the offended party.

However, the bureau brings the proceedings and the punishment is imprisonment from one to five years if the fact is committed:

- 1) Damaging a computer or screen-based system that is used by the State or by another public body or a corporation providing public services or public necessity;
- 2) *By a public official or a public service worker with an abuse of a power or a violation of inherent duties of function or service, or by someone unlawfully exercising the profession of a systems operator;*
- 3) *By someone impersonating a private investigator.*

C) INSTALLATION OF EQUIPMENT DESIGNED TO INTERCEPT, IMPEDE OR INTERRUPT COMPUTER R SCREEN-BASED COMMUNICATIONS(ART. 617 -QUINQUIES C.P.)

“Anyone, outside of the cases permitted by law, who installs equipment to intercept, impede or interrupt communication relative to a computer system, or communications between one or more system, will be punished with imprisonment from one to four years.

The punishment is imprisonment from one to five years in the cases stated in the fourth paragraph of art. 617-quater c.p”.

D) DAMAGE TO INFORMATION, DATA OR COMPUTER PROGRAMS (ART. 635-BIS C.P)

“Anyone who destroys, deteriorates or renders, entirely or partly, inoperable computer or screen-based systems, or their programs, information or data will be punished, unless the fact is considered part of a more serious crime, with imprisonment from six months to three years.

If one or more of the situations described in the second paragraph of article 634 occur, or if the fact is committed by abusing the position of a systems operator, the punishment is imprisonment from one to four years”.

E) DAMAGE TO INFORMATION, DATA AND COMPUTER PROGRAMS USED BY THE STATE OR BY OTHER PUBLIC BODYS OR BY PUBLIC UTILITY (ART. 635-TER C.P.)

“Unless the fact is considered to be part of more serious offence, anyone who commits a fact to destroy, deteriorate, delete, alter or suppress information, data or computer programs used by the State or by another public body or a body pertinent to them or to public utility, will be punished by imprisonment from one to four years.

If the fact derives from the destruction, deterioration, deletion, alteration or suppression of information, data or computer programs, the punishment is imprisonment from three to eight years.

If the situation described in number 1) of the second paragraph of art.635 c.p occurs or if the fact is committed by abusing the position of systems operator, the sentence is increased”.

F) DAMAGE TO COMPUTER OR SCREEN-BASED SYSTEMS (ART. 635-QUATER C.P)

“Unless the fact is considered to be part of a more serious offence, anyone who behaves as described in art. 635-bis c.p or if through the introduction or the transmission of data, information or programs, destroys, damages, or renders, entirely or partly, inoperable the computer or screen-based systems or obstructs their functioning, is punished with imprisonment from one to five years.

If the situation described in number 1) of the second paragraph of article 635 or if the fact is committed by abusing the powers of systems operator, the sentence is increased’.

G) DAMAGE TO COMPUTER OR SCREEN-BASED SYSTEMS OF PUBLIC UTILITY (ART. 635-QUINQUIES C.P)

“If the fact referred to in article 635-quater is aimed at destructing, damaging or rendering, entirely or in part, inoperable the computer or computer based systems used for public utility or seriously obstructs its functioning, the punishment is imprisonment from one to four years.

If the fact derives from the destruction or damaging of a computer or screen-based system used for public utility or from rendering it, entirely or partly, inoperable, the punishment is imprisonment from three to eight years.

If the situation as described in number 1) of the second paragraph of art. 635 or if the fact is committed through the abuse of the position of systems operator, the sentence is increased.”

2.2 DETENTION OR DIFFUSION OF CODES OR PROGRAMS AIMED AT COMPUTER DAMAGE (ART. 24-BIS , SECTION 2 OF THE DECREE)

The articles in the criminal code stated in paragraph 2 of article. 24-bis of the Decree punishes crimes that include the *“detention or diffusion of codes or programs aimed at damaging computers.”*

A) DETENTION AND ILLEGAL DIFFUSION OF ACCESS CODES TO COMPUTER OR SCREEN-BASED SYSTEMS (ART. 615-QUATER C.P)

“Anyone, in order to procure a profit for themselves or for others or to cause damage to others, unlawfully procures, reproduces, spreads, communicates or delivers codes, key words or other means of access to a computer or screen-based system that is protected by security measures or in anyway provides indications or instructions for this objective, is punished by imprisonment of up to a year and a of fine up to 5.164 euros.

The sentence is imprisonment from one to two years and a fine from 5.164 to 10.329 euros is any of the circumstances in numbers 1) and 2) of the fourth paragraph of the article 617- quater occur.”

B) DIFFUSION OF EQUIPMENT, DEVICES OR COMPUTER PROGRAMS DESIGNED TO DAMAGE A COMPUTER OR SCREEN-BASED SYSTEM (ART, 615-QUINQUIES C.P)

“Anyone who aims to unlawfully damage a computer or screen-based system, or the information, data or programs they contain or who attempts to interrupt, totally or partially or to alter its functioning by procuring, producing, reproducing, importing, spreading, communication, delivering or uses other equipment, devices or computer programs to do use, will be punished with imprisonment for up to two years and a fine of up to 10.329”.

2.3 OFFENCES COMMITTED THROUGH THE USE OF A COMPUTER SYSTEM (ART. 24-BIS SECTION 3 OF THE DECREE)

The articles of the Criminal Code as stated in section 3 of the art. 24-bis of the Decree punishes offences that, unlike the ones above (real and proper computer crimes), these offences are committed through the use of a computer system.

A) FALSEHOOD OF A PUBLIC COMPUTERISED DOCUMENT THAT CAN BE USED AS EVIDENCE (ART. 491-BIS C.P)

“If any of the falsehoods presented in this work regards a public or private computerised document that can be used as evidence, the provisions in this document are applied respectively the public acts and the private writings”.

B) COMPUTER FRAUD BY CERTIFICATION OF AN ELECTRONIC SIGNATURE (ART. 640-QUINQUIW C.P.)

“The individual that provides services of the certification of an electric signature, which is used to procure for themselves or for others an undue profit or to cause other damages, violates the obligations imposed by law for the issuing of a qualified certificate, is punished with imprisonment for up to three years and with a fine from 51 to 1.032 euros”.

In the course of the analysis of the Company's processes, the activities of management and monitoring or access to computer or screen-based systems were identified as areas in which examples of offences described above. In these areas, the following activities are included:

- Management of user profiles and authentication processes;
- Management and protection of workstations
- Management of external access;
- ...Management and protection of the networks;
- Management of the system outputs and the memorisation devices;
- Physical security (network devices, wiring security, etc.).

CHAPTER 3 SPECIAL PART B'S ADDRESSEES

This Special Part refers to the conducts put in place by Addressees as have already been defined in the General Part.

The objective of this Special part is to ensure that the individuals, however they are involved in the execution of activities in the Risk Areas, follow the rules of conduct and conform to the their provisions in order to predict and prevent Computer Crimes from being committed, also considering the different positions that each individual holds within the Company and the diversity of their obligations as stated in the Model.

In particular, this Special Part has the function of:

- a. Providing a list of the general principles and specific procedural principles which the Addressees, in relation to the type of relationship they have with the Company, are required to adhere to in order to correctly apply the Model;
- b. Providing the OdV and the managers of other company functions who cooperate with it, with the operative instruments needed to exercise the required activities of control, monitoring and verification,

During the execution of all the activities related to social management, other than the rules in this Model, the Company Representatives- with reference to their respective activity- must, in general, know and respect all the rules, procedures and principles whether intended as necessary or supplementary to Model, contained in the following documents. The methods of approval and modification of these rules remain the ones currently in effect:

- The Ethical Code;
- The internal regulations for the management and treatment of confidential information and for the communication of documents and information to outside the company;
- Every other internal regulation relation to the control system in place in Parma Calcio 1913 S.r.l.

Consultants, External Collaborators and Partners must be aware of the adoption of the Model and of the Ethical Code by the Company. These individuals are also contractually obliged to know and respect said model.

In particular, during execution of activities considered at risk, the Company Representatives, in a direct way and the Consultants, External Collaborators and the Partners, must behave in a correct, transparent, confidential and collaborative way. These individuals must also respect the legal regulations and company procedures in all Company activities, which require the use of computer systems.

4.1 GENERAL PRINCIPLES OF CONDUCT

Based on the international standards of reference, the definition of a company system of computer security is the combination of technical and organisational measures aimed at ensuring the protection of the integrity, availability and the confidentiality of the automated information and of the resources used to obtain, memorise, elaborate or communicate such information.

Following this approach, Parma Calcio 1913 S.r.l 's fundamental objectives of computer security are as follows:

Confidentiality: the guarantee that determined data is protected from improper access and is used exclusively by authorised individuals. The confidential information must be protected both in the transmission phase and in the memorisation/conservation phase in such a way that the information is only accessible by people authorised to know it;

Integrity: the guarantee that every piece of company data is exactly the data that was originally entered into the computer system and that it has only been modified in a legitimate way. It must be ensured that this information is treated in a way that means it cannot be manipulated or modified by non-authorised individuals;

Availability: The guaranteed availability of company data for the needs of the continuous processes. The regulations that impose the historical conservation of such information must also be respected.

Based on these general principles, this special part expressly prohibits Company Representatives and External Collaborators (limited to the obligations created for the specific procedures and the obligations found in the specific contractual clauses) from:

- Commit, collaborate in or encourage conducts that-considered individually or collectively-that are, directly or indirectly, considered examples of offences which fall into the aforementioned categories;
- Violate the company principles and procedures provided for in the Special Part.

Within the field of the above mentioned rules, it is particularly prohibited to:

- a) Alter computer documents, public or private, that can be used as evidence;
- b) Illegally access the computer or screen-based system of public or private individuals;
- c) Illegally access to one's own computer or screen-based system in order to alter and/or delete data or information;
- d) Illegally possess and use codes, key words and other means of access to a computer or screen-based system of competitors, public or private, in order to obtain confidential information;

- e) Illegally possess or use codes, key words and other means of access to one's own computer or screen-based systems in order to obtain confidential information;
- f) Carry out an action related to the supply and/or production and/or distribution of equipment and/or software in order to damage a computer or screen-based system belonging to individuals, public and private. Actions that damage the information, data or programs contained in these systems, or that cause the total or partial interruption, or the alteration of its functioning are also prohibited;
- g) Carry out the fraudulent activity of interception, impediment or interruption of communications related to a computer or computer-screen system of private or public individuals, in order to obtain confidential information;
- h) Install equipment for the interception, impediment or interruption of communications by public or private individuals;
- i) Carry out activities that modify and/or delete data, information or programs of private or public individuals or individuals in any way involved in public utility;
- j) Carry out the activity of damaging information, data or computer or screen-based programs of others;
- k) Destroy, damage or render inoperable computer or screen-based systems of public utility.

Accordingly, the above-mentioned individuals must:

1. Use the information, applications and the equipment exclusively for office use;
2. Not lend or give third parties any computer equipment without prior authorisation from the Manager of Computer Systems;
3. In the event of loss or theft, promptly inform the Computer Systems and the administrative offices and give a report to the correct Judicial Authority;
4. Not introduce and/or conserve in the Company (in paper or computer form and through the use of company instruments), in any form or for any reason, documentation and/or computer material of a confidential nature and property of third parties (excluding material given with their express consent). This also applies to the applications/software that haven't already been approved by the Computer Systems Area or derive from a dubious place;
5. Not make transfers outside of the Company and/or electronic files, documents or any other type of confidential information owned by the Company if not strictly for the execution of their mansions and with the authorisation of their manager;
6. Not leave their own PC unattended and/or accessible to others or to allow others (relatives, friends, etc.) to use of their own PC;
7. Not use the passwords of other Company users, or allow them access to protected areas in their name or on their behalf without the express authorisation of the Computer Systems Manager. In the event that any user learns the password of another, they are required to immediately inform the Computer Systems area;
8. Not use software and/or hardware instruments to commit acts of interception, falsification, alteration or suppression of the content of communications and/or computerised documents;
9. Use the Internet connection for the reasons and time necessary to execute the activity that required the connection;
10. Respect the required procedures and the standards related to financial resources and, promptly signal to the competent functions any eventual uses and/or abnormal functions;

11. Only use products that have been officially purchased by the Company on its equipment;
12. Abstain from making copies of data and software, which have not been specifically authorised;
13. Abstain from the use of available computer systems outside of the required authorised uses;
14. Observe every other specific regulation regarding the access to systems or the protection of patrimony of the Company's data and applications;
15. Scrupulously observe the predefined policies for company security for the protection and control of computer systems;

4.2 GENERAL PRINCIPLES OF CONTROL

The general principles of control and the instruments and methods used for structuring the specific control protections can be summarised as follows:

- a) **Activity segregation:** the separation of the activities must be applied between who authorises, who executes and who controls. In particular, the following roles must be separated:
 - (i) Management of a process and the control of said management
 - (ii) Planning and execution
 - (iii) Purchasing of goods and services and the relative accounting.
- b) Existence **of procedures/regulations/circulars:** formalised company provisions and procedures must exist for the principles of conduct, operational method for the execution of the sensitive activities as well as a method for archiving the relevant documentation;
- c) **A u t h o r i s a t i o n and signing powers:** the roles of authorisation and signing powers must:
 - i) be coherent with the assigned organisational and managerial responsibility and provide, when requested, indications of the approved spending limits;
 - ii) Be clearly defined and known within the Company.
- d) **Traceability:** every operation relative to a sensitive area must be adequately registered. The decision, authorisation and execution of the sensitive activity processes must be verifiable *ex post* and through the appropriate supporting documents. In any case, the cases and methods for a possible deletion or destruction of the registrations carried out must be regulated in detail.

CHAPTER 5 SPECIFIC PROCEDURAL PRINCIPLES

To ensure the implementation of the rules listed in the previous chapter, other than the general principles contained in the general part of this Model, the following principles of reference must be observed in regulating examples of the following sensible activities:

The management and monitoring of access to computer and screen-based systems must find precise regulations for:

1. An internal procedure relative to the management of computer risks;
 2. The drafting, distribution and conservation of regulatory and technical documents with the necessary indications for the correct use of the computer system by users and for an efficient security administration by the appropriate functions;
 3. Execution of a training and/or communication policy aimed at making all the users and/or professional figures aware of security matters;
 4. Execution of a logical access system suitable for controlling the use of resources by users that is carried out through the verification and management of access rights;
 5. Execution of a system that traces operations that can influence the security of critical data;
 6. Proceduralisation and execution of the activity of analysing events aimed at discovering and signalling abnormal events that, differing from the standard agreed limits and practices, can be identified as possible threats;
 7. Protection of data transfer in order to ensure confidentiality, integrity and availability to the transmission channels and networking figures;
 8. Predisposition and execution of a management and control policy of the physical security of environments and resources, that provides a precise understanding of goods (material and immaterial) that are owned by the Company and subject to protection (technological and information).
8. Predisposition and execution of a Company policy that establishes:
- a) The methods in which the various users can access applications, data and programs and;
 - b) A combination of control procedures designed to verify whether access is permitted or rejected based on the rules above and to monitor the correct functioning of the rules and the deactivation of inactive portals.
 - c)

CHAPTER 6 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

The supervisory tasks of the OdV in relation to the observance of the Model that concern computer offences are as follows:

- a) To propose updates to the standardised instructions relative to the conduct to follow in the Risk Areas, as identified in this Special part. These instructions must be conserved both in paper and digital form;
- b) To carry out periodic controls of the efficacy of and the respect for the internal procedures inherent to the management of computer systems and other activities aimed at preventing offences from being committed;
- c) To examine eventual specific reports from control bodies, third parties or any Company Representative and to carry out the inspections deemed necessary and opportune in response to the received reports.

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PARMA CALCIO 1913 S.R.L.

MODEL OF ORGANISATION, MANAGEMENT AND CONTROL IN ACCORDANCE WITH THE D.LGS. OF 8TH JUNE 2001 N. 231 AND WITH ART. 7, PARAGRAPH 5 OF THE STATUTE F.I.G.C.

SPECIAL PART C

CORPORATE OFFENCES

Table of Contents Special Part C

DEFINITIONS

CHAPTER 1 TYPES OF CORPORATE OFFENCES (ART. 25-TER OF THE DECREE

CHAPTER 2 RISK AREAS

CHAPTER 3 ADDRESSEES OF THE SPECIAL PART

CHAPTER 4 GENERAL PRINCIPLES OF CONDUCT AND CONTROL

4.1 GENERAL PRINCIPLES OF CONDUCT

4.2 GENERAL PRINCIPLES OF CONTROL

CHAPTER 5 SPECIFIC PROCEDURAL PROCEDURES

5.1 PREDISPOSITION OF ACCOUNTS, RELATIONS AND OTHER SOCIAL
COMMUNICATIONS BY LAW

5.2 PREDISPOSITION AND DISCLOSURE OF COMPANY NEWS TO
OUTSIDE THE COMPANY

5.3 MANagements OF RELATIONSHIPS WITH
PARTNERS, AUDITORS AND ACCOUNTANTS

CHAPTER 6 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

DEFINITIONS

Please refer to the definitions in the General Part, except the additional definitions contained in this Special Part.

CHAPTER 1 TYPES OF CORPORATE OFFENCES (ART. 25-TER OF THE DECREE)

This Special Part will provide here a brief description of the offences referred to in art. 15-ter of the Decree (from on to be referred to as "Corporate Offences"), grouping them into five different types for better clarity.

1. FALSEHOOD IN COMMUNICATIONS, PERSPECTIVES AND RELATIONS

FALSE SOCIAL COMMUNICATIONS (ART. 2621 C.C.)

FALSE SOCIAL COMMUNICATIONS IN THE LISTED COMPANIES (ART. 2622 C.C.)

Article 2621 of the civil code states that:

<<This offence occurs when (outside of the cases outlined in art. 2622) the managers, general directors, managers charged with the drafting of documents, statutory auditors and liquidators make an undue profit for themselves or others. This profit is unlawfully obtained by presenting report materials relations or other social communications, relevant to the company accounts, or required by law, to partners or the public that do not correspond to the truth or omit materials. This also includes material that refers to the economic, financial or patrimonial situation of the Company or the group they belong to, whose communication is required by law. These offences, or offences which concretely cause other errors to be made, are punished by imprisonment from one to five years. >>

Article. 2662 of the Civil Code is not, in its present state, applicable to the Company as it directed at companies who put financial issues onto the market.

FAILURE TO COMMUNICATE A CONFLICT OF INTERESTS (ART. 2629-BIS C.C.)

This offence occurs when obligations in art. 2391, 1st paragraph, of the civil code are violated by the director of a company with shares listed on an Italian market or the markets of another European State. This offence also applies when another supervised individual commits it if the violation caused damages to the Company or to third parties.

Art. 2391, 1st paragraph c.c obliges company directors to give notice to other directors and to the Board of Statutory Auditors of any action, in their own interests or in the interests of a third party, which involve a Company operation. They must specify the nature of this action, its terms, its origin and its scope. CEOs must not complete the action themselves, but pass it on to the corporate body. The Sole Director must also present this information to in the first useful assembly.

2. CRIMINAL LAW PROTECTION OF THE SHARE CAPITAL

UNDUE REPAYMENT OF CONTRIBUTIONS (ART. 2626 C.C.)

This offence occurs through the procedure, except for cases of legitimate reduction of share capital, repay or simulate the repayment of shareholders' contributions or free them of their obligation to pay them.

Individuals who commit this offence can only be directors. The law is not intended to also punish the partners who benefit from the repayment or the release from payment obligations, excluding necessary participation. However, the offence of possible participation remains. In this case, also partners, who have instigated or devised the directors' illegal conduct, are required to answer to the offence, according to the general rules of participation in the art. 110 c.p.

ILLEGAL DISTRIBUTION OF PROFITS OR RESOURCES (ART. 2627 C.C.)

This offence consists of the allocation of profits (or advances on profits), which have not been obtained or allocate by law. It also includes the distribution of resources (even if not made up of profits) that cannot be legally allocated.

It is important to note that, the distribution of profits or the recovery of resources before the budget approval has been completed, counts as an offence.

Individuals involved in this offence are directors. The Law is not intended to also punish the partners who benefit from the allocation of profits or resources, excluding their necessary participation. However, the possibility of an offence remains when the partners have instigated or devised the director's criminal activity. In this case, these partners will be called to answer to the offence, in accordance with art.110 of the c.p.

UNLAWFUL TRANSACTIONS ON COMPANY SHARES, LISTED SHARES OR SHARES OF ITS HOLDING COMPANY (ART. 2628 C.C.)

This offence consists of proceeding with (outside of the cases permitted by law) with the purchase or the subscription of Company shares or listed shares (or those its holding company) which is to the detriment of the integrity of the share capital or consists of reserves which may not be legally distributed.

It is important to note that if this offence occurs during the accounting period and the share capital or reserves are reconstituted prior to the deadline for budget approval, this offence is extinguished.

Individuals involved in this offence are directors. Furthermore, the directors of the holding company are responsible as accomplices together with the managers of the controlled company in the cases where the criminal operations of the holding company are carried out at the instigation of the controlled company.

TRANSACTIONS TO THE DETRIMENT OF CREDITORS (ART. 2629 C.C.)

This offence occurs through the action of reducing the share capital, demerging or merging with other companies in violation of the laws protecting the creditors and therefore damaging creditors.

It should be noted that a reimbursement of the damages to creditors, which occurs before the judgement, means that the offence is extinguished.

The offence is punishable by legal action of the parties.

In this case, the individuals who commit the offence are directors.

FICTICIOUS FORMATION OF CAPITAL (ART. 2632 C.C.)

This offence is formed of the following conducts:

- a) Formation or increase (even just in part) of share capital in a fictitious way through the attribution of shares or listed shares to a higher sum of that of the share capital;
- b) Reciprocal underwriting of shares or listed shares;
- c) Overpricing of in-kind contributions, credits or company assets in the event of company transformation.

The individuals in this offence are directors and contributing shareholders.

ILLEGAL ALLOCATION OF COMPANY GOODS BY LIQUIDATORS (ART. 2633 C.C.)

This offence consists of the allocation of company goods between partners before company creditors have been paid or the sums have been identified to satisfy them, causing damage to creditors.

Please note that:

-The offence is pursuable through a lawsuit brought by the offended party;
-If the damage to creditors is reimbursed before the judgement occurs, the offence is extinguished.

Exclusively liquidators commit this offence.

3. CRIMINAL LAW PROTECTION FOR THE PROPER FUNCTIONING OF THE COMPANY

PREVENTED CONTROL (ART. 2625 C.C.)

This offence is committed through impeding or hindering the activities of control or auditing legally granted to partners, other social bodies or the auditory body by concealing documents or any other means. For this offence, the punishment is a pecuniary administrative sanction.

The sanctions are increased (to up to one year's imprisonment, doubled for the company with shares on the Italian market or the market of another state) if the conduct causes damage to partners. In this case the offence is only punishable through a lawsuit of the parties.

Directors exclusively commit this crime.

IMPROPER INFLUENCE ON THE ASSEMBLY (ART. 2636 C.C.)

This offence consists of gaining a majority in the assembly through simulated or fraudulent acts in order to create undue profit for oneself or for others.

This offence constitutes a common crime, and can be committed by 'anyone' who conducts himself or herself in this criminal way.

5. CRIMINAL LAW PROTECTION OF SUPERVISORY FUNCTIONS

***OBSTRUCTION OF THE FUNCTIONS OF THE PUBLIC SUPERVISORY
AUTHORITY (ART. 2638 C.C.)***

This is an offence, which is committed through two distinct conducts

The first (i) is through the inclusion of specific material in communications required by law to the Public Supervisory Authority (in order too hinder the latter from performing its operations). These materials are untrue (or subject to evaluation) and regard the economic, patrimonial or financial situation of supervised individuals. This offence is also committed (ii) through the concealment, or other fraudulent means, entirely or partly, of facts which should have been communicated and which concern the regard the economic, patrimonial or financial situation of supervised individuals. The responsibility also occurs when the information concerns the Company's goods or the goods administrated by the Company on the behalf or third parties;

The second occurs with a simple obstacle to the execution of the supervisory functions carried out by public Authorities. This offence is committed knowingly and through any means, even omitting the communications required by the Authority.

The individuals who commit this crime are directors, general directors, the manager charged with the drafting of company accounting documents, statutory auditors and liquidators. This offence therefore differs from the common crime described in art. 170-bis of the TUF. It is not included the list in art.25-ter of the Decree that sanctions the behaviour of "anyone" except for the cases stated in art. 2638 c.c who hinders the supervisory functions attributed to the Consob.

CHAPTER 2 RISK AREAS

In relation to the offences and the criminal conducts described above, the areas considered more specifically at risk are, in the Special Part of the Model as follows:

1. The keeping of accounts and the management of activities related to the process of drafting the annual budget and to the annual accounting situations;
2. The predisposition and disclosure of data or news concerning Company and the information included in the activities in point 1 to outside the company (with particular reference to the press and other public information bodies);
3. The management of relationships with the Partners, Statutory Auditors Board, Accountants and control bodies belonging to sports regulations;
4. the management of overtime operations;
5. The execution of significant importance with third parties and correlated parties.

Within those areas, the following processes to consider as instrumental offences being committed have been identified:

Drafting of financial statements;
Management of overtime operations;
Management of Company performance;
Management of relationships with Partners, Auditors and Accountants;
Equity transactions.

For each one of these areas of activity considered particularly at risk, specific procedures have been created (described in chapters 4 and 5 of this Special part) aimed at preventing criminal behaviours in the processes referred to above. Furthermore, company controls have been identified to prevent such offences.

CHAPTER 3 ADDRESSEES OF THE SPECIAL PART

The addressees of the provisions in this Special Part are individuals involved in the processes identified in chapter 2. The addressees are required to conform to the rules and conducts described in order to stop any of the considered offences from being committed.

More specifically, this Special Part has the following objectives:

- To indicate the procedures that the above-mentioned individuals must observe for a correct application of the Model;
- To provide the Supervisory Body and the managers of the company functions who cooperate with it, with the operational instruments to carry out the necessary control, monitoring and verification activities.

CHAPTER 4 GENERAL PROCEDURES OF CONDUCT AND CONTROL

The following prohibitions of a general nature are applicable to all Corporate Bodies, to the Company's Managers and the Employees, in a direct way and Consultants, Suppliers and Partners through specific contractual clauses.

The objective of this Special Part is to guarantee that these individual behave in a way, which conforms to the reference principles to be described as follows in order to prevent the offences that were being described from being committed.

Parma Calcio 1913 S.r.l considers the promotion and maintenance of an adequate internal control system as essential. It is intended to be part of a combination of necessary or useful instruments for directing, managing, verifying the company's activities. The objective of which, is to ensure that the laws and company procedures are respected and to protect Company goods and to manage the activities in an optimal and efficient way and to provide the accounting and financial data which is accurate and complete.

In order to make this principle efficient, the control and supervisory bodies and the accounting firms have been given free access to useful data, documentation and information for carrying out their activities.

4.1 GENERAL PRINCIPLES OF CONDUCT

This Special Part expressly prohibits:

- Implementing, collaborating in or causing conducts, which are individually or collectively, considered to be part of, directly or indirectly, the examples of offences considered above;
- Violating the Company principles and procedures within this Special Part.

: More specifically, this section of the Special Part expressly obliges the addressees to

- a) Abstain from behaving in a way that includes committing the above-mentioned Corporate Crimes;
- b) Abstain from behaving in a way which does not constitute in itself an offence which falls into those described above, could potentially become one;
- c) To behave in a correct, transparent way which conforms to the legal regulations, company procedures and general principles of accounting. These apply to all the activities used for the formation of the budget, the periodic accounting situations and other company communications in order to provide partners, third parties, institutions and the public, true and correct information on the economic, patrimonial financial situation of the Company. To achieve this, it is prohibited to:

- (i) represent or transmit, for the drafting of the budget, relations and prospectives or other company communication, false or incomplete data or to omit information, which is relevant to the economic, patrimonial and financial situation of the Company;
 - (ii) omit data and information imposed by law on the economic, patrimonial and financial situation of the Company;
- d) to rigorously observe all the legal regulations in order to protect the integrity and effectiveness of the share capital and to always act in a way that respects the internal company procedures and regulations in order to not undermine the creditors, or in general the third parties' guarantee;
- e) to ensure the regular functioning of the Company and the Corporate Bodies, guaranteeing and enabling every form of control of the company management enforced by law and sports regulations as well as the knowing and correct formation of the will of the assembly. It is therefore prohibited:
- (i) to behave in a way that materially prevent or create an obstacle to the execution of the activities of control or of auditing of Company management by the Board of Statutory Auditors, by the auditing firm or by the partners. This behaviour could be through the concealment of documents or through any other fraudulent means;
 - (ii) to determine or influence the acceptance of the assembly's decisions, through fraudulent or simulated acts that alter the regular proceedings that form the will of the partners' assembly;
- f) avoid carrying out simulated operations or to spread fake news regarding the Company;
- g) To guarantee that all information is true, prompt, transparent and accurate.

4.2 GENERAL PRINCIPLES OF CONTROL

The general principles of control based on the instruments and methods used to structure the specific control protections are as follows:

- a) **Segregation of activities:** the application of the principle of separation of the activities between who authorises, who controls, who carries out actions is required;
- b) **Existence of procedures regulations and circulars:** company provisions and procedures must be formalised to provide principles of conduct, operational methods for the execution of sensitive activities as well as the archiving method of relevant documentation must exist;
- c) **Powers of authorisation and signing:** the powers of authorisation and signing must:
 - i) be coherent with the assigned organisational and managerial responsibilities, or where requested, the indication of the limits of spending approvals;
 - ii) to be clearly defined and known within the Company;

d) Traceability: every operation relative to a sensitive area must be adequately registered. The decision, authorisation and execution of the sensitive activity processes must be verifiable *ex post* and through the appropriate supporting documents. In any case, the cases and methods for a possible deletion or destruction of the registrations carried out must be regulated in detail.

CHAPTER 5 SPECIFIC PROCEDURAL PRINCIPLES

In order to implement the rules listed in the previous chapter, in addition to the general principles contained in the general part of this Model, when carrying out examples of sensitive activities (descriptions to follow), the following reference principles must be followed.

5.1 PREDISPOSITION OF BUDGETS, REPORTS AND OTHER COMPANY COMMUNICATIONS REQUIRED BY LAW

The regulation of the activity of the annual drafting of the budget, of reports and all communication required by law requires:

- The existence and the distribution to the personnel involved in the predispositions of the above documents of regulatory instruments that clearly define the accounting principles. These principles must be adopted to determine the information and data on the economic, patrimonial and financial situation and the operational methods for their accounting;
- The internal functions of the Company involved in the various phases of the predisposition of the budget (and of the relative attachments) and of the periodic reports;
- The methods, times and functions involved in the planning of closing activities;
- The existence of instructions for internal functions and the controlled companies in which the types of data and news that needs to be provided for the annual closures (for company accounting documents) is decided and with which methods and which time frames;
- The method of formal transmission of data that guarantees the traceability of the various steps and the identification of the individuals that carried them out;
- The provision of at least one meeting, with its relative report, between the accounting firm, the Board of Statutory Auditors and the Supervisory Body that focus on the budget and in particular, the evaluation of the possible weaknesses within the execution of the auditing process;
- Rules that identify roles and responsibilities relative to the keeping, conservation, formation and updating of the booking keeping and of other company accounting documents (including the relative certifications). The rules also concern the eventual approval from the competent administrative body of the book keeping and its publication (also computerised) and relative storage;
- The communication to the Supervisory Body of any assignment awarded to the auditing firm, or a connected company, which is different to the task of accounting control and/or the auditing of the budget;
- The execution of the activity of basic training (in relation to the main notions and juridical/accounting matters) for the functions involved in the drafting of the company accounting documents and the functions involved in determining the estimated entries in those documents;
- . The communication to the OdV of any relevant deviations on the balance sheet from the previous one and (ii) any changes to the evaluation criteria for the balance sheet.

The above regulation, the predisposition of budgets and other company communications must be reflected in a precise set of rules in an internal procedures relative to risk management that requires the following individuals and the execution of the following phases:

1. The Company's manager of Administration, Finance, Control and Management or, in their absence, The Sole Director or another individual identified by the latter must:

- a) Ensure that the internal accounting control system is directed at reaching the objectives of truthfulness and correctness of the disclosed information. This is achieved through an adequate process of identification of the risk principles linked to the predisposition and distribution of accounting information (financial statements and every other communication of a financial nature that contains accounting data);
 - b) Verify and confirm, in conjunction with the delegation administrative bodies, in the event of the financial budget:
 - (i) The adequacy in relation to the Company's characteristics and the effective application of the administrative and accounting procedures for the formation of the balance sheets. This also applies to the correspondence of such documents, resulting books or accounting writings and their suitability to provide a truthful and correct representation of the patrimonial, economic and financial situation of the Company;
 - (ii) That the management report, when written, includes a reliable analysis on the running and the results of the management and of the Company's situation together with a description of the principles of risk and uncertainty it is exposed to.
2. The CEO of the Company is required to verify that the manager responsible for Administration, Finance, Control and Management or another individual identified by the CEO, is in possession of adequate powers and means to exercise their assignments. They must also ensure that the roles and relationships within the field comply with the organisational structure of the Company.

5.2 PREDISPOSITION AND DISCLOSURE OF COMPANY DATA AND NEWS TO OUTSIDE THE COMPANY

The regulation of this activity must include:

- The traceability of the relative sources and information concerning the release of press communications and similar informative elements;
- Adequate security measures for the computerised treatment of data;
- Formal constraints (procedures/internal circulars/contractual clauses) for maintaining the confidentiality of information those employees/ external consultants are privy to. These constraints must expressly prohibit the distribution of information related to inside or outside the Company, unless through the required institutional channels:
 - A formalised company disposition that identifies the roles and responsibilities for communication with outside the Company (even with the media) and the storage of approved documentation.

5.3 MANAGEMENT OF RELATIONSHIPS WITH PARTNERS, AUDITORS AND ACCOUNTANTS

The regulation for the activity of managing the relationships with partners, the Board of Statutory Auditors and the Accounting Firm must contain:

- Directives that impose the obligation of maximum collaboration and transparency in the relationships between the Accounting Companies, the Board of Statutory Auditors and, if requested by the Partners, the obligation to provide all the requested data, information and documents which are complete, transparent, accurate and truthful and timely;
 - A company provision that regulates the phases for the selection of the accounting firm and the rules to maintain the independence of the accounting firm during its mandate;
- A provision of specific control systems that guarantee the data's origin, truthfulness, reliability and completeness. This includes documents and/or acts or the information they contain that have already been communicated to said individuals;
- Specific reporting between the functions involved in the process as well as the documentation and traceability of each step to ensure maximum collaboration and transparency.

In order to prevent the offence of obstruction of company management by the Corporate Bodies and the accounting firm, the relative company procedures and the rules of corporate governance must be observed.

1. The administrative authority handles the relationships with the control bodies, with the task of coordinating and collecting the information and documents requested by the control bodies and the accounting company and evaluating their suitability, thoroughness and correctness;
2. The documents relative to the arguments of the Assembly's agenda on which the Board must express an opinion, must be promptly given to the Board of Statutory Auditors;
3. Board of Statutory Auditors will periodically verify the documents regarding company management;

4. Periodic meeting between the Board of Statutory Auditors and the OdV are required to verify that the company procedures and regulations are being observed by the Directors, management and employees;
5. The accounting firm is charged with the continuous control of the accounts.

CHAPTER 6 THE SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

The supervisory tasks of the OdV in relation to the observance of the Model concerning Corporate Offences are as follows:

- a) To propose the standardised instructions relative to the conducts in the fields of Risk Areas, as identified in the Special Part, to be released and updated. These instructions must be written and conserved in paper or computerised form;
- b) In reference to the budget, the reports and company communications required by law and due to the fact that the financial sheets are subject to verification by an accounting firm, the OdV must carry out the following tasks:
 - The monitoring of the efficacy of the internal procedures for the prevention of the offence of false company communications;
 - The examination of possible specific reporting from the control bodies, third parties or from any Company Representative and the implementation of any investigations deemed necessary or opportune following the received reports;
 - Verifying the effectiveness of the conditions that guarantee the accounting firm concrete autonomy in its functions of control of the company activities;
- c) W i t h reference to other activities at risk:
 - Carry out periodic controls on the internal procedures;
 - Periodically evaluate the efficacy of the procedures designed to prevent offences from being committed;
 - to examine possible specific reports from control bodies, third parties and any Company Representatives and to implement any investigations deemed necessary or opportune following the received signalling.

PARMA CALCIO 1913 S.R.L.

**MODEL OF ORGANISATION, MANAGEMENT AND CONTROL
IN ACCORDANCE WITH THE D.LGS. OF 8TH JUNE 2
001 N. 231 AND WITH ART. 7, SECTION 5 OF
THE STATUTE F.I.G.C.**

SPECIAL PART D

OFFENCES AGAINST THE INDIVIDUAL PERSON

DEFINITIONS

CHAPTER	1	THE TYPES OF OFFENCES AGAINST THE INDIVIDUAL PERSON (ART. 25- <i>QUINQUIES</i> OF THE DECREE)
CHAPTER	2	RISK AREAS
CHAPTER	3	ADDRESSEES OF THE SPECIAL PART
CHAPTER	4	GENERAL PRINCIPLES OF CONDUCT AND CONTROL:
CHAPTER	5	SPECIFIC PROCEDURAL PRINCIPLES
	5.1	PROCEDURAL PRINCIPLES TO OBSERVE FOR EACH SINGLE AT RISK OPERATION
	5.2	CONTRACTS
CHAPTER	6	SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

DEFINITIONS

Please refer to the definitions of the General Part except for the additional definitions contained in this Special Part.

CHAPTER 1 TYPES OF OFFENCES AGAINST THE INDIVIDUAL PERSON (ART. 25-QUINQUIES OF THE DECREE)

Art 5 of the Law 11th August 2003, n.228 introduced article 25-quinquies into the Decree which calls for the application of the relative sanctions to Bodies and their representatives who commit offences against an individual person (if the Body or one of its organisational units is firmly used for the sole or main reason of allowing or aiding the commission of offences considered in this Special Part, the sanction of permanent cessation of activity is applied).

REDUCING TO OR KEEPING OTHERS IN SLAVERY OR IN SERVITUDE (ART. 600 C.P.)

This offence occurs when someone exercises powers of property over another or whoever reduces to or keeps a person in a state of continuous slavery, forcing them to provide labour or sexual services or even to beg or, in fact, any task which amounts to exploitation.

The reduction to or keeping another person in the state of slavery occurs when the conduct is enforced through violence, threats, trickery, abuse of authority or the exploitation of a situation such as physical or psychological inferiority, or situation of necessity, or through a promise or the transfer of money or other advantages that have authority over the person.

PROSTITUTION OF A MINOR (ART. 600-BIS C.P.)

This offence is committed by anyone who forces a person who is younger than 18 to prostitute themselves or in any way aids or exploits this prostitution.

CHILD PORNOGRAPHY (ART. 600-TER C.P.)

This offence occurs when someone exploits minors who are less than eighteen years old to create pornographic exhibitions or who produces pornographic material or uses any of the pornographic material described in paragraph 1 in a commercial way.

This type of offences also punishes anyone, who outside of the examples in the first and second paragraph, by any means, even through the use of technology, distributes, discloses or publishes pornographic material of the nature described in the first paragraph or who distributes and discloses news and information aimed at the solicitation or the sexual exploitation of minors under eighteen years old. The offence also includes anyone, who outside of the examples described in the first, second and third paragraph, knowingly gives to others, even for free, pornographic material produced through the sexual exploitation minors under the age of eighteen.

KEEPING OF PORNOGRAPHIC MATERIAL (ART. 600-QUATER C.P.)

This offence occurs when someone, outside of the situations outlined in article 600-ter c.p, knowingly procures or orders pornographic material produced through the sexual exploitation of minors under eighteen years old.

***TOURISTIC INITIATIVES AIMED AT THE EXPLOITATION OF CHILD PROSTITUTION (ART. 600-Q
UNQUOTE'S C.P.)***

This offence occurs when someone organises or promotes trips for the fruition of the activity of prostitution involving or to the detriment of minors.

HUMAN TRAFFICKING (ART. 601 C.P.)

This offence occurs when someone commits human trafficking as described in the conditions of art 600 c.p or, if in order to commit the offences in this article, the victim is tricked, forced through violence, threat, abuse of authority or exploitation of a situation of physical or psychological inferiority or of a situation of necessity or through the promise of or the payment of money or any other advantage over a person by a person who has authority into entering, remaining or leaving the State or moving within it.

BUYING AND SELLING OF SLAVES (ART. 602 C.P.)

This offence occurs when someone, outside of the cases described in article 601 of the c.p, buys, sells or disposes of a person who finds themselves in one of the conditions outlined in article 600 c.p.

It is important to note that the individuals can be held responsible for the above offences are not only the individuals who directly carryout the criminal offences, but also the individuals who knowingly aid, even only financially, such acts.

As a consequence, eventual supplying of financial resources in favour of third parties by the Entity with the knowledge that such payments could be used by these individuals for criminal acts can also be included in the above considered offences.

CHAPTER 2 RISK AREAS

In relation to the offences and criminal conducts described above, the areas deemed more specifically at risk in the Special Part of the Model are as follows:

1. Management of operational activities, also in a partnership with third parties or relying on local businessmen, in countries with a low level protection of individual rights;
2. Conclusion of contractions with companies that use un-qualified personnel who come from countries outside of the European Union and who haven't previously had business dealing with the Company;
3. If only abstractly, the conclusion of contracts with Internet providers regarding the supply of digital content.

CHAPTER 3 ADDRESSEES OF THE SPECIAL PART

This Special Part refers to the conducts of Company Representatives and External Collaborators as already defined in the General Part.

The objective of this Special Part is that these individuals, in whatever way they are involved in the execution of activities in the Risk Areas, follow rules of conduct which conform to those described in this Special Part in order to prevent or impede Offences against Individual Persons from being committed. The different positions of each individual in relation to the Company must also be considered, and therefore so must the diversity of their obligations as specified in the Model.

In particular, this Special Part has the purpose of:

- a. Providing a list of general principles as well as a list of specific procedural principles, which the Company Representatives and the External Collaborators, in relation to the type of relationship they have with the Company, are required to adhere to for a correct application of the Model;
- b. Providing the OdV and the managers of other company departments that cooperate with it, with the operational instruments to exercise their required activities of control, monitoring and verification.

CHAPTER 4 GENERAL PRINCIPLES OF CONDUCT AND CONTROL

During the execution of all the operations related to company management, other than the rules in this Model, the Company Representatives must, in general, know and respect, with referent to their respective activity, all the rules and principles contained in the following documents:

- The Ethical Code;
- The following company procedures:
 - a) Informative procedures for the hiring and management of personnel;
 - b) Procedures related to purchasing;
 - c) T h e CCNL in effect for the Company's employees.

In particular, during the execution of activities considered to be at risk, it is strictly prohibited for the Addressees to:

1. Keep, promote, collaborate with or cause conducts which, both individually or collectively, are part of, both directly and indirectly, any of the examples of offences considered in this Special Part (art.25-quinquies of the Decree);
2. Behave in a way that, even if in itself does not constitute the commission of one of the offences considered above, could potentially become one;
3. Use, even occasionally, the Company or one of its organisational units, to allow or aid the commission of one of the offences in this Special Part.

CHAPTER 5 SPECIFIC PROCEDURAL PRINCIPLES

5.1 PROCEDURAL PRINCIPLES TO OBSERVE IN THE SINGLE AT RISK OPERATINS

The procedural principles listed below are in relation to every Risk Area (as identified in paragraph 2). These principles must be implemented in specific procedures that the Company Representatives are expected to adhere to are as follow:

- a) External Collaborators must be asked to respect the legal obligations regarding the protection of minors and women at work, the hygiene and safety standards, the trade union rights or the rights of any association or representation required by the regulations of the country in which the operate, except in the case outline in point 8) *infra*;
- b) The selection of counterparts to provide particular services (for example companies with a high incidence of non-qualified labour) whether they are Partners or Suppliers must be carried out with particular attention;
- c) In the event of direct hiring of personnel by Parma Calcio 1913 S.r.l, the labour laws and trade union agreements for hiring and work relationships in general, must be respected. Furthermore, the rules of correctness and good behaviour in the workplace must also be followed. In any case, particular attention must be paid to any abnormal work situations;
- d) Whenever a Partner is based abroad (including the footballers' agents) and they carry out work in the favour of Parma Calcio 1913 S.r.l, the Partner must adhere to the local regulations or, if more severe, to the conventions of the ILO on the minimum age to start working and in the worst cases, forms of child labour ("C128 Convention of the Minimum Age 1973" and "C182 Convention on the worst forms of child labour");
- e) Anyone who records an abnormal management of personnel by the Partners is expected to immediately inform the OdV of this abnormality;
- f) The contracts with External Collaborators must contain a specific declaration by them in which they affirm that they are aware of the regulations of the Decree and its implications for Parma Calcio 1913 S.r.l.;
- g) All Company Representatives must respect the regulations in the Ethical Code, which prohibit conducts that conflict with the prevention of offences found in this Special Part;
- h) Parma Calcio 1913 S.r.l. will periodically remind its Company Representatives, in an unequivocal way, that they must use the technological instruments in their possession in a correct way;

- i) In respect of the current regulations, Parma Calcio 1913 S.r.l retains the right to carry out periodic controls designed to prevent the abuse of the company computer systems or the commission of offences through their use:
- j) Parma Calcio 1913 S.r.l., evaluates and disciplines with particular attention and sensibility, directly and/or indirectly organisations that travel or stay in places abroad, especially to places that are notorious for the phenomenon of c.d "sex tourism",
- k) In the event in which a violation of the regulations in the Decree by its Company Representatives and/or its External Collaborators is reported, Parma Calcio 1913 S.r.l is required to intervene with the most suitable initiatives for collection all useful information about it;
- l) In the event that doubts persist about the correctness of External Collaborators' correctness, the OdV will release a recommendation for the CEO and/or for the Governing Bodies of the interested companies.

5.2 CONTRACTS

In the contracts with External Collaborators, a specific clause must be included that regulates the consequences if they violate one of the regulations in the Decree as well as the principles contained in the model.

CHAPTER 6 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

The OdV's supervisory tasks in relation to the observance of the Model in regards to offences against the Individual Person are as follows:

- a) To propose and update standardised instructions relative to the conducts to follow in the Risk Areas, as identified in this Special Part;
- b) To carry out periodic controls on the internal regulations and periodically evaluate their effectiveness in order to prevent offences from being committed;
- c) To examine any eventual specific reports and to carry out any investigations deemed necessary and opportune based on the signalling that they have received.

PARMA CALCIO 1913 S.R.L.

MODEL OF ORGANISATION, MANAGEMENT AND CONTROL IN ACCORDANCE WITH THE D.LGS. OF 8TH JUNE 2001 N. 231 AND WITH ART. 7, SECTION 5 OF THE STATUTE F.I.G.C.

SPECIAL PART E

**OFFENCES OF
MANSLAUGHTER, SERIOUS
PERSONAL INJURY OR
GREVIOUS BODILY HARM
WITH VIOLATION OF THE
HEALTH AND SAFETY LAWS IN
THE WORKPLACE**

TABLE OF CONTENTS

SPECIAL PART E

DEFINITIONS

- CHAPTER 1 THE TYPES OF OFFENCES OF MANSALUGHTER, SERIOUS PERSONAL INJURY OR GERVIOUS BODILY HARM THROUGH THE VIOLATION OF THE HEALTH AND SAEFTY IN THE WORKPLACE LAWS (ART.25-SEPTIES OF THE DECREE)
- CHAPTER 2 RISK AREAS
- CHAPTER 3 ADDRESSEES OF THE SPECIAL PART
- CHAPTER 4 GENERAL PRINCIPLES OF CONDUCT AND CONTROL
- CHAPTER 5 SPECIFIC PROCEDURAL PRINCIPLES
- 5.1 COMPANY SAFETY POLICIES
 - 5.2 THE PRINCIPLES
- CHAPTER 6 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

DEFINITIONS

Please refer to the definitions in the General Part, except for the additional definitions contained in this Special Part defined below:

ASPP or the Prevention and Protection Services Personnel

Individuals with the capabilities and professional requirements outlined in art.32 of the Safety Decree who are part of the Prevent and Protection Service.

Safety Decree

The Law of 9th April n.81- "Implementation of article 1 of the law of 3rd August 2001, n.123, on the subject of health and safety protection in the workplace".

DVR or Risk Evaluation Document

The document drafted by the Employer containing report on the evaluation of all the health and safety risks during the work activity and the criteria for said evaluation, the indication of the measures of prevention and protection taken out and the provisions of individual protections adopted following such evaluation. This document also includes a program of the measures deemed opportune to guarantee the improvement over time of the safety levels and the roles within the company organisation that must carry them out. Also included in the document s the indication of the names of the RSSP, the RSL and the workplace doctor who participated in the risk evaluation as well as the identification of the tasks, which possibly expose workers to the specific risks. Therefore, these workers require a trusted professional capacity, specific experience, adequate training and education.

Workplace Doctor

The doctor in possession of one of the titles and the formal and professional requirements indicated in the Safety Decree commissioned by the employer in order to evaluate the risks and carry out Sanitary Inspections and the fulfil all the other tasks described in the Safety Decree.

Offences committed in violation of the laws for the protection of health and safety in the workplace

The offences in art.25-septies of law 231/2001, or in other words, the manslaughter (art.589 criminal code) and serious or grievous personal injury (art.590 third paragraph criminal code) committed in violation of the health and safety in the workplace laws.

RLS or Employees' Safety Representative

The individual, elected by the workers to represent them in relation to health and safety in the workplace.

RSPP or Representative of the Prevention and Protection Service

The individual in possession of the capacities and professional requirements indicated in the Safety Decree, created by the Employer, who is charged with coordination the Prevention and Protection Service.

SPP or Prevention and Protection Service

The group of people, system and instruments, outside and inside Parma Calcio 1913 S.r.l with the objective of preventing professional risks and protecting workers.

SSLav

Workers' Health and Safety

CHAPTER 1 THE TYPES OF OFFENCES OF MANSLAUGHTER, SERIOUS PERSONAL INJURY OR GRIEVOUS BODILY HARM COMMITTED THROUGH THE VIOLATION OF THE HEALTH AND SAFETY IN THE WORKPLACE LAWS. (ART. 25-SEPTIES OF THE DECREE)

The following part provides a brief description of the offences committed in violation of the health and safety in the workplace laws indicated in art.25-septies of the Decree.

The article referred to was introduced by law of 3rd August 2007 n.123 and subsequently substituted by article 300 of the Safety Decree. It sets out the application of the pecuniary and prohibitory sanctions to Entities whose representatives commit the offences in articles 589 (manslaughter) and 590 third paragraph (serious or grievous bodily harm) of the criminal code, in violation of the health and safety in the workplace laws. The types of crime inserted in art.25-septies only concern situations in which the event was not caused by general negligence, imprudence or malpractice by a 'specific fault' that led to the event happening due to the non-implementation of the laws for the prevention of injury in the workplace.

MANSLAUGHTER (ART. 589 C.P.)

This offence occurs when an individual is responsible for the death of another.

SERIOUS OR GRIEVOUS BODILY HARM (ART. 590 PARAGRAPH 3 C.P.)

This offence occurs when an individual, in violation of the laws for the prevention of injury in the workplace, is responsible for serious or grievous bodily harm to another.

According to paragraph 1 of art.583 c.p the harm is considered serious in the following cases:

- 1) If the fact causes an illness that puts the life of the offended person in danger, or an illness or incapacity to attend to ordinary activities for a period exceeding forty days;
- 2) If the fact results in a permanent damage to a sense or an organ.

According to paragraph 2 of art. 583 c.p, the harm in considered grievous is the fact causes:

- an illness which is certainly or probably irremediable;
- the loss of one of the senses;
- The loss of a limb, a mutilation that renders the limb useless, or the loss of the use of an organ or of the capacity to procreate, or a permanent and serious speech impediment;
- the deformation or the permanent scarring of the face.

For both of the types of offence described above- whether manslaughter or serious or grievous bodily harm- the Entity is subject to a pecuniary sanction of between 250 and 100 listed shares (consider, in this regard, that the value of each share can be determined based on the economical and patrimonial

conditions of the Entity, between a minimum of 258 and a maximum of 1549 euros).

In order for the offence to be counted as the administrative responsibility of Parma Calcio 1913 S.r.l in accordance with the Decree, art.5 of which states that the offence must have been carried out in their interests or to their advantage (for example in terms of spending cuts to health and safety in the workplace).

In the event of one of the offences listed above being committed, Parma Calcio 1913 could be subject to a prohibitory sanction lasting a minimum of three months and a maximum of one year.

These prohibitory sanctions could consist of:

- the interdiction from exercising the activity;
- suspension or revocation of authorisations, licenses or concessions used for the commission of the crime;
- ban from negotiating with the Public Administration other than to obtain a public service ;
- exclusion from facilitation, funding, contributions or subsidies and the possible revocation of those already awarded;
- ban from advertising goods or services.

In order to a valid defence against the potential commission of the offences described in art.15-septies of the Decree, Parma Calcio 1913 S.r.l decided to provide this Special Part ("Attachment E"). .

CHAPTER 2 RISK AREAS

In relation to the offences and criminal conducts explained above, the activity of risk analysis was carried out based on the consideration that, unlike other types of offences included in the Decree, these offences are caused by the mere failure to comply with the laws in place for the protection of health and safety of workers that causes the harmful event (death or injury) and not the psychological element of intent (awareness and will of the individual responsible for aforementioned event).

The activity areas that are deemed more specifically at risk for Parma Calcio 1913 are all connected through an eventual non-compliance and according to this Special Part of the Model are as follows:

1. Training, informing and education of workers;
2. Sanitary and physical safety inspections;
3. Emergency management.

With regards to the non-compliance of the laws for the protection of the health and safety of works, which can cause the harmful event in one of the above-indicated Risk Areas, the following activities are considered particularly sensitive:

- a) The resolution of the policies for health and safety in the workplace designed to define the general commitments taken on by Parma Calcio 1913 S.r.l for the prevention of risks and the progressive improvement of health and safety;
- b) Identification and the correct application of the legal provisions and the applicable regulations related to workplace safety;
- c) Identification and evaluation of risks for all categories of workers, with particular reference to the writing of the Risk Evaluation Document;
- d) Raising awareness of the company structures.

CHAPTER 3 ADDRESSEES OF THE SPECIAL PART

This Special Part is aimed at disciplining the behaviours of the Company Representatives, Suppliers, and Partners of Parma Calcio 1913 S.r.L and, the individuals who do not fall into these definitions but are relevant figures in this Special Part, such as the Manager of the Prevention and Protection Service and the safety representative.

The objective of this Special Part is that its Addressees adhere to its rules of conduct in order to prevent or impede an offence from being committed in violation of the health and safety protection laws

In particular, this Special part has the function of:

- a) Providing a list of general principles as well as specific procedural principles to which the Addressees must adhere to for a correct application of the Model;
- b) Providing the OdV and the managers of company departments which cooperate with it, with the principles and operational instruments necessary in order to carry out the activities of control, monitoring and verification asked of them.

CHAPTER 4 GENERAL PRINCIPLES OF CONDUCT AND CONTROL

During the execution of the respective activities/functions, as well as the rules in this Model, the Company Representatives are required, in general, to respect, in the sections which regard them, all the rules and principles contained in the following documents:

1. Company organisational chart;
2. CCNL applicable to individual employees;
3. Risk Evaluation Document;
4. Operational procedures and instructions adopted by Parma Calcio 1913 S.r.l related to health and safety in the workplace;
5. The Ethical Code.

The Addressees must be made aware of Parma Calcio 1913 S.r.l.'s adoption of the Model and of the Ethical Code and that these individuals are also contractually obliged to know and respect it.

CHAPTER 5 SPECIFIC PROCEDURAL PRINCIPLES

In order to allow the implementation of the principles for the protection of the health and safety of workers, the following procedural principles must be followed:

5.1 COMPANY SAFETY POLICIES

The Parma Calcio 1913 S.r.l.'s policy for health and safety in the workplace must include a fundamental reference for all the Company Representatives and for anyone outside who the Company but has dealings Parma Calcio 1913 S.r.L.

On this basis of the above policy, Parma Calcio 1913 S.r.l must carry out its activities according to the following principles;

- accountability for the entire company organisation;
- commitment to consider the health and safety system as an integral part of company management. This system must be made known to all Company Representatives;
- commitment to continuous improvement and protection;
- commitment to promote collaboration with the Competent Authorities (ex. INAIL,ASL, etc.) in order to establish an efficient channel of communication aimed at the continuous improvement of the safety provisions and the protection of workers' health;
- commitment to constantly monitor the situation of company accidents in order to guarantee control and to identify the weaknesses and the relative corrective/formative actions;
- Commitment to a periodic review of the health and safety policy in place and the relative management system to guarantee that they, and the organisational structure of Parma Calcio 1913 S.r.l, are always adequate.

5.2 THE PRINCIPLES

In order to provide a working indication of the principles previously described in the Ethical Code, specific company procedures, protocols and regulations regarding the safety management system and in particular:

- The procedure for the verification and the maintenance of the safety conditions;
- The procedure for the management of risk situations and the prevention of dangerous situations for the youth sector;
- The procedure for the management of emergence situations;
- The procedure for the management of competitions held at the Tardini Stadium;
- The procedure for the management of the supply of goods and services.

CHAPTER 6 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

The supervisory tasks of the OdV in relation to the observance of the Model concerning the offences in article 25-septies of the Decree are as follows:

- To carry out periodic controls to respect this Special Part and to periodically evaluate their efficacy to prevent the commission of offences found in art 35-septies of the Decree. In reference to this, the OdV- with the possible collaboration of specialised technical consultants- will conduct a periodic analysis of all the functionalities of the preventative system adopted in conjunction with this Special Part. The OdV will also propose to the competent individuals of Parma Calcio 1913 S.r.l any eventual actions to improve or modify it in the case that significant violations of the health and safety in the workplace laws are uncovered;
- To propose and collaborate with the predisposition of the standardised instructions relative to the conduct to follow in the Risk Areas identified in this Special Part;
- To examine eventual signalling of presumed violations of the Model and to carry out the investigations deemed necessary and opportune following the reports received.

In order to carry out its tasks the OdV can:

- a) Periodically meet with the Employer and the RSPP;
- b) Access all the documentation and all the sites, which are relevant to the execution of its tasks;

Parma Calcio 1913 S.r.l installs, in the OdV's favour, information flows that allow the OdV to gain information, which is useful for the monitoring of accidents and weaknesses as well as notice of any verified or presumed professional illnesses.

The RSPP of reference will be responsible for informing the OdV of opportune corrective actions.

The OdV, during the execution of the activities described above, can equip itself with all the competent resources in Parma Calcio 1913 S.r.l

PARMA CALCIO 1913 S.R.L.

MODEL OF ORGANISATION, MANAGEMENT AND CONTROL IN ACCORDANCE WITH THE D.LGS. OF 8TH JUNE 2001 N. 231 AND WITH ART. 7, SECTION 5 OF THE STATUTE F.I.G.C.

SPECIAL PART F

OFFENCES OF RECEIVING STOLEN GOODS, MONEY LAUNDERING AND THE UTILISATION OF MONEY, GOODS OR BENEFITS OF UNLAWFUL ORIGIN

TABLE OF CONTENTS

SPECIAL PART F

DEFINITIONS

CHAPTER	1	TYPES OF OFFENCES OF MONEY LAUNDERING (ART. 25- OCTIES OF THE DECREE)
CHAPTER	2	RISK AREAS
CHAPTER	3	ADDRESSEES OF THE SPECIAL PART
CHAPTER	4	GENERAL PRINCIPLES OF CONDUCT AND CONTROL
CHAPTER	5	SPECIFIC PROCEDURAL PRINCIPLES
CHAPTER	6	SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

DEFINITIONS

Please refer to the definitions in the General Part, except for additional definitions contained in this Special Part.

This Special Part refers to the offences of Money Laundering, introduced into the *corpus* of the Law 231 of 2001 and art. 25-octies of the Law 231 of the 23rd November 2007 from now on to be referred to as the "Anti-Money Laundering Decree).

The Money Laundering Offences, also considered as such if the activities that generated profits to launder were carried out in the territory of another European State or a Non-European country, are as follows:

HANDLING OF STOLEN GOODS (ART. 648 C.P.)

This offence occurs in the case in which an individual, in order to procure a profit for themselves or for others, purchases or receives money or things that originate from any kind of crime or when an individual is in anyway involved in the buying, receiving or concealing or stolen money or goods. This offence is punished with imprisonment from due to eight years and a fine from 516 euros to 10.329 euros.

MONEY LAUNDERING (ART. 648-BIS C.P.)

This offence occurs when an individual replaces or transfers money, goods or other benefits that originate from a crime without intent or who carries out other operations with the money/goods in order to hinder the identification of their criminal origin.

This offence is punishable with imprisonment from four to twelve years and with a fine ranging from 1.032 euros to 15.493 euros. The punishment is increased when the fact is committed through the execution of a professional activity.

**UTILISATION OF MONEY, GOODS OR BENEFITS OF UNLAWFUL ORIGIN
(ART. 648-TER C.P.)**

This offence occurs when money, goods or benefits of an unlawful origin are used in economic or financial activities. In this case, the punishment is imprisonment from four to twelve years and a fine ranging from 1.032 euros to 15.493 euros. The punishment is increased when the fact is committed through the execution of a professional activity.

The Italian laws for the prevention of Money Laundering Offences sets out regulations designed to hinder the practices of money laundering, prohibiting, amongst other things, the execution of transfer operations of relevant sums with anonymous instruments and ensuring the reconstruction of the operations through the identification of the clientele and the registration of dates in specific archives.

More specifically, the regulatory policies on money laundering are above all, formed from the Anti-Money Laundering Decree, which has partly repealed and substituted the law of 5th July 1991 n.197. The Anti-Money Laundering Decree, essentially, sets out the following instruments against the phenomenon of the laundering of money/goods from unlawful origin:

1. The provision for a ban on the transfer of cash or banking or postal passbooks or bearer instruments (cheques, postal money orders, deposit receipts, etc.) in Euros or in a foreign currency, carried out in any capacity between different individuals when the value of the operation is equal to or superior to 12.500 euros. The transfer can, however, be carried out through banks, electronic monetary institutions or Poste Italiane S.p.A;
2. The obligation of an adequate verification of the clientele by certain individual addressees of the Anti-Money Laundering Decree (listed in articles 11,12,13 and 14) in relation to the relationships and operations that are inherent to the execution of their institutional or professional activities;
3. The obligation of some individuals (listed in articles 11,12,13 and 14) to conserve, within the limits provided in art.36 of the Anti-Money Laundering Decree, the documents or their copies and to record any information acquired to fulfil the obligations of an adequate verification of the clientele so that they can be used for any investigation into eventual money laundering, financing of terrorism, operations or for corresponding analysis carried out by the UIF or by any other competent authority;
4. The obligation of certain individuals (listed in articles 10, paragraph 2, 11,12,13 and 14 of the Anti-Money Laundering Decree) to report to the UIF all operations, put in place by the clientele, deemed suspicious, This includes cases in which these individuals know, suspect, or have reason to suspect that operations of money laundering or financing of terrorism are in progress, have occurred or have been attempted.

The individuals subject to the obligations in numbers 2, 3 and 4 are:

1) Financial intermediaries and other individuals who carry out financial activities. Examples of these individuals are:

- Banks;
- Italian post offices;
- Stock brokerage firms (SIM);
- Asset management companies (SGR);
- ...Investment companies with variable capital (SICAV).

2) Professionals including:

Individuals subscribed to the association of accountants and accounting experts;

Notaries and lawyer when, in the name of or on behalf of their clients, carry out any operation of a financial or estate nature and when they assist their clients in certain operations.

3) Company auditors.

4) Other individuals, or operators that carry out certain activities which require the possession of licenses, authorisations, subscriptions to associations or registers, or a preliminary declaration required by law the activity can be initiated.

Included amongst these activities are:

- ...Credit recovery for third parties

- ...Transportation of cash;

 - Management of casinos;

- ... Offer of games, bets or competitions with cash prizes.

As seen from the above list, Parma Calcio 1913 S.r.l is not one of the addressees of the Anti-Money Laundering Decree. However, Company Representatives, or any legal entity, could, in theory commit one of the Money Laundering Offences.

Art. 25-octies of the Decree (*‘Handling of stolen goods, money laundering and the utilisation of money, goods or benefits of unlawful origin’*) can, therefore, be applied to Parma Calcio 1913 S.r.l.

In consideration of all the above, for Money Laundering Offences a pecuniary sanction is applied to the Entity from two hundred to eight hundred shares. In the event that the money, goods or other benefits come from a crime with a punishment of a maximum of five years imprisonment, the pecuniary sanction for the entity is from 400 to 1000 shares. Considering the fact that the value of a share can vary from around 258 euros to around 1.549 euros, the pecuniary sanction can reach the sum of around 1.5 million euros. Furthermore, for the commission of these offences, the Entity will also receive prohibitory sanctions outlined in article 9, paragraph 2, of the Decree, for a maximum length of two years.

In relation to the offences and criminal behaviours explained above, the areas that are considered more specifically at risk are, in this Special Part, as follows:

- 1 the management of the treasury, including the takings from the ticket office in cash or through bearer securities;
2. The supply of goods or services and the contribution of consultants and professionals;
3. The management of investments, mainly in the field of sports activity;
4. The management of relationships with footballers' agents and intermediaries in general;
5. The management of overtime and intra-group operations;
6. The management of spending reimbursements to employees and collaborators;
7. The management of funding;
8. The concession of gifts and prizes, including access to sporting events;
9. The management of the relationships with and the assignments of the Public Administrations. The management of accounting and the budget, with particular reference to the recognition, measurement and payment of the sums.

CHAPTER 3 ADDRESSEES OF THE SPECIAL PART

This special part refers to the conducts displayed by the Company Representatives, Consultants and Partners, as defined in the General Part.

Particular attention must be paid to Employees who, in carrying out their own occupations, come into contact with money and other methods of takings and payments that are synthetically;
-Managers of Administration, Finance and Control;
-Chief Executive Officer

The objective of this Special Part is that these individuals, depending on how much they are involved in the executions of activities in the Risk Areas, adhere to the rules of conduct in this Special Part, in order to predict and prevent The Money Laundering Offences from being committed. The different position of each individual within the Company and therefore the diversity of their obligations in the Model must be kept in mind.

In particular, this Special Part has the function of:

- a. Providing a list of general principles and specific procedural principles to which the Company Representatives, Consultants and Partners, in relation to the type of relationship they have with the Company, must adhere to for a correct application of the Model;
- b. Providing the OdV and the managers of each company department that collaborates with it, the operational instruments necessary to carry out the required activities of control, monitoring and verification.

CHAPTER 4 GENERAL PRINCIPLES OF CONDUCT AND CONTROL

During the execution of all the operations related to company management, in addition to the rules in this Model, the Company Representatives-with reference to their respective activities-must, in general, know and respect all the rules, procedures and principles that are essential to the implementation of and complimentary to the Model and that are contained in the following documents. The methods for approving and modifying these procedures remain the ones currently in place:

- The Ethical Code;
 - The company procedure that includes an analysis of all the individuals who have dealings with Parma Calcio 1913 S.r.l;
- Every other internal regulation regarding the selection and the verification of the contractual counterparts;
- Rules of corporate governance adopted by the Company.

Consultants and Partners must be made aware of the Company's adoption of the Model and the Ethical Code. They must also know that they are contractually obliged to be aware of and to respect these regulations.

In particular, the execution of the activities considered at risk, the Addressees, through a specific contractual clause, in relation to the type of relationship they have with the Company, must follow the following general principles of conduct:

1. To abstain from behaviours that include the types of offences in the above-listed Money Laundering Offences;
2. To abstain from behaviours that, even though they do not constitute one of the above offences in themselves, could potentially become one;
3. To behave in a correct, transparent and collaborative way, respecting the legal regulations and internal company procedures, in all activities involved in the use management of suppliers/clients/partners, even if foreign;
4. To not maintain commercial relationships with individuals (physical or judicial) that has a known or suspected connection to criminal organisations or in anyway work outside the law, for example but not limited to, people linked to the fields of money laundering, drug trafficking and usury;
5. To not use anonymous instruments to carry out operations to transfer relevant sums;
6. To constantly monitor the company cash flow.

The following part indicates the procedural principles that, in relation to the Risk Areas described above, must be implemented in specific company procedures, which Company Representatives must respect.

In order to implement the general principles of conduct describes above, the following procedural principles must be followed. Based on these principles, the individuals listed above, are prohibited from, for example:

- Transferring cash, banking or postal passbooks or bearer securities both in euros and in foreign currencies when the operation, even fractional, has a total value equal or superior to 2.999 euros;
- Requesting the issuing of non-specific chequebooks both from a bank or post office, instead of the ones with a non-transferability clause;
 - Issuing of banking or postal cheques for sums equal or superior to 1.000 euros that do not display the name or the company name of the beneficiary and the non-transferability clause;
 - To cash banking or postal cheques to a drawer other than a bank of Poste Italiane S.p.A;
 - To hold banking or postal passbooks balances equal to or higher than 1000 euros;
- Transferring cash as a form of payment to individuals who provided a service in the form of encashment or transfer of funds;
- Transferring money when there isn't complete correspondence in the payments between the recipient/remitter and the counterparts that are involved in the transactions;
 - Opening, in any form, accounts or saving accounts in any anonymous form or with a fictitious identity and the use of eventual accounts opened in foreign states;
 - Carrying out international bank transfers without the indication of the counterpart.

CHAPTER 6 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

The supervisory tasks of the OdV in relation to the part of the Model concerning the Money Laundering Offences are as follows:

- a) To propose which standardised instructions regarding conducts to follow in the Risk Areas, as identified by this Special Part, should be enacted and updated;
- b) To propose the introduction of a specific procedure for the monitoring of contractual counterparts which is different to those for the partners and suppliers;
- c) To constantly monitor the efficacy of the internal procedures in place in the Company and supervise the efficacy of the procedures introduced in the future.

PARMA CALCIO 1913 S.R.L.

**MODEL OF ORGANISATION, MANAGEMENT AND CONTROL
IN ACCORDANCE WITH THE D.LGS. OF 8TH JUNE 2
001 N. 231 AND WITH ART. 7, SECTION 5 OF
THE STATUTE F.I.G.C.**

SPECIAL PART G

ENVIRONMENTAL OFFENCES

DEFINITIONS

CHAPTER 1 TYPES OF ENVIRONMENTAL OFFENCES

CHAPTER 2 RISK AREAS

CHAPTER 3 ADDRESSEES OF THE SPECIAL PART

CHAPTER 4 GENERAL PRINCIPLES OF CONDUCT AND CONTROL

CHAPTER 5 SPECIFIC PROCEDURAL PRINCIPLES

CHAPTER 6 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

DEFINITIONS

Please refer to the definitions in the General Part, except for any additional definitions contained in this Special Part.

CHAPTER 1 TYPES OF ENVIRONMENTAL OFFENCES

This part of the Special Part is about protection of the environment and refers to the responsibility of the Entity in the event that one of the environmental offences is committed.

The Decree identifies, in art. 25-undecies, the environmental offences for which the head of the Entity is held responsible. They types of offences referred to are mentioned both in the Criminal Code and in the special legislations. On the one hand, in the Code, the crimes of "killing, destruction, capturing, collection, or keeping an example of wild animals or plants which are protected" (art. 727 bis c.p) are disciplined as well as the "destruction or deterioration of a habitat within a protected site" (art. 733 bis c.p). On the other hand, art. 25-undecies refers to the criminal provisions contained in law 152/2006 (cd. Environment Code). In fact, the following examples of types of offences are considered: activity of illegal discharge of industrial waste water that contains dangerous substances (art. 137); management of non-authorized waste (art.156); failure to reclaim sites (art.257); violation of the obligation to follow the regulations on waste transport (art. 258); illegal transportation of waste (art. 259); activities organised for the illegal transportation of waste (art. 260); violation of the controls on the traceability of waste (260-bis); violation of the regulations for institutions (art. 279); abandonment and uncontrolled disposal of waste in and on the soil (art.192).

In addition, Art. 25-undecies refers to: art. 3 of the law 28th December 1999, n.549 (in terms of atmospheric pollution), for the use of ozone depleting substances ; articles 8 and 9 of Law 202/2007 (in terms of intentional and unintentional pollution through the depositing of polluting substances in the sea); to art. 1 paragraph 1, art 2 paragraphs 1 and 2, art. 6 paragraph 4, art. 3 paragraph 1 of Law n.150/92 for the protection of examples of protected species identified in attachment A of the Ref.CE n. 338/97 (the risk of these offences being committed by Parma Calcio 1913 S.r.l is very limited). Finally, the quoted Law 152/2006 refers to the systems of sanctions of the Decree, including the responsibility of the Entity in the event of the commission of the offence of abandonment or uncontrolled depositing of waste in or on the soil. More precisely, this regulation, has imposed, with reference to that offence, that whoever violated the prohibition is required to remove or dispose of the waste, in the case that the responsibility for the illegal fact is attributed to directors or representatives of a legal entity, the legal entity and the individuals who answer for it, are liable, according to the provisions in the Decree.

KILLING, DESTRUCTION, CAPTURING, COLLECTION OR KEEPING OF EXAMPLES OF WILD ANIMALS OR PLANTS THAT ARE PROTECTED (ART. 727-BIS C.P.)

Unless the fact is part of a more serious crime, anyone, outside of the permitted cases, captures or detains examples of a protected wild animal species is punished by detention from one to six months or with a fine up to 4.000 euros.

Exception is made in cases which concern a negligible quantity of such species and that have a negligible impact on the state of the conservation of the species.

Anyone who, outside of the permitted cases, destructs, collects or detains examples of protected wild plant species is punished with a fine of up to 4.000 euros, except for cases in which the quantity of these examples is negligible or that have a negligible impact on the state of the conservation of the species. The protected wild animal or plant species are indicated in the attachment IV of the regulation 92/43/CE and the attachment I of the regulation 2009/147/CE.

DISTRUCTION OR DETERIORATION OF A HABITAT WITHIN A PROTECTED SITE (ART. 733-BIS C.P.)

Anyone who, outside of the permitted cases, destructs a habitat within a protected site or who deteriorates it compromising the state of conservation is punished with up to eighteen months detention and a fine of at least 3.000 euros.

A' 'habitat within a protected site,' is intended as any habitat of species that is in a zone classified as a special protection zone in the regulation of art.4, paragraphs 1 and 2, in the regulation 2009/147/CE, or any natural habitat or habitat of species which is designed as a special conservation zone provided for by law 92/43/CE.

ACTIVITY OF ILLEGAL DISCHARGE OF INDUSTRIAL WASTE WATER THAT CONTAINS DANGEROUS WASTE WATER (ART. 137 OF THE D.L.GS .152/2006)

When the conducts described in paragraph 1 of art.137 of Law 152/2006 (*'Anyone who opens, or in any way carries out new discharges of industrial waste water without authorisation, or who continues to carry out or maintain these discharges after the authorisation has been suspended or revoked'*) concern the discharge of industrial waste waters that contain dangerous substances including the families or groups of substances indicated in table 5 and 3/A of Attachment 5 of the 3rd part of the Decree, the punishment is detention from three months to three years,

In the event of a conviction, prohibitory sanctions will also be applied for a maximum of six months.

Anyone who, outside of the cases described in paragraph 5, carries out the discharge of industrial waste waters that contain dangerous substances including the families or groups of substances indicated in table 5 and 3/A of Attachment 5 of the 3rd part of the Decree without observing the requirements for authorisation, or the other requirements of the competent authority provided for by the law in articles 107, paragraph 1 and 108, paragraph 4, is punished with up to two years detention.

Anyone who, in relation to the substances indicated in table 5 of Attachment 5 of Part III of the Decree, during the execution of a discharge of industrial waste waters, exceeds the limit values specified in table 3, or in the case of discharge into the soil, in table 4 of Attachment 5 of the third part of this Decree. This includes who exceeds the more restrictive limits specified by the autonomous regions of provinces or by the competent authority provided for by law in art. 107, paragraph 1. These cases are all punishable with up to two years of detention and with a fine from 3.000 to 30.000 euros.

If the limit values specified for the substances in table 3/A of Attachment 5 of the Decree are also exceeded, the punishment of detention from six months to three years and a fine ranging from six thousand euros to one hundred and twenty thousand euros is applied.

Anyone who doesn't observe the prohibitions of waste discharge included in articles 103 (discharges into the soil) and 104 (discharges underground and into underground waters) is punished by up to three years detention, pecuniary sanctions from two hundred and three hundred quotas. In the event of a conviction, prohibitory sanctions will be applied for a maximum duration of six months.

The punishment of detention from two months to two years is applied if the discharge of the sea waters by ships or aircrafts contains substances or materials that are absolutely prohibited from being discharged by the provisions contained in the international conventions in place and ratified by Italy. Exception is made if the substances are in such a small quantity that they can be rapidly be made innocuous by physical, chemical or biological processes that occur naturally in the sea as long as the responsible party is in possession of prior authorisation by the competent authority.

FAILURE TO RECLAIM SITES (ART. 257 OF THE D.L.G.S. 152/2006)

Anyone who causes the pollution of the soil, the underground, the surface and underground waters and who exceeds the limits of concentration thresholds is punished by detention from six months to one year and a fine from two thousand six hundred euros to twenty six thousand euros, if the decontamination of the site does not conform with the project approved by the competent authority by the procedure concerning articles 242 and the articles that follow.

The punishment of one to two years detention and a fine from five thousand two hundred euros to fifty two thousand euros is applied if the pollution is provoked by dangerous substances.

VIOLATION OF THE OBLIGATIONS OF COMMUNICATIONS, REQUIRED REGISTRATIONS AND FORMS (ART.258 OF THE LAW 152/2006)

The companies that collect and transport their non-dangerous waste provided for in article 212, paragraph 8, that do not adhere on a voluntary basis, to the system of control of the traceability of waste (SISTRI) in article 188-bis, paragraph 2, letter a), and which carry out the transportation of waste without the forms indicated in article 193 or if they fill out this form with incomplete or inaccurate data, they are punished with the administrative sanction of one thousand six hundred euros to nine thousand three hundred euros.

The punishment in article 483 of the criminal code is applied to individuals who, in the provision of a certificate for waste analysis, provides false information on the nature compositions and chemical-physical characteristics of the waste or who uses a false certificate during the transportation of waste.

ILLEGAL TRAFFICKING OF WASTE (ART. 259 OF THE LAW 152/2006)

Anyone who sends waste in a way which constitutes illegal trafficking as described in article 2 of the regulation (CEE) of the 1st February 1993, n.259, or to send waste listed in Attachment 1 of the quoted regulation in violation of article 1, paragraph 3, letters a), b), c) and d) of the same regulation is punished by a fine ranging from one thousand five hundred and fifty euros to twenty six thousand euros and with up to two years detention.

The punishment is increased in the event of the shipment of dangerous waste.

ORGANISED FOR THE ILLEGAL TRANSPORTATION OF WASTE (ART. 260 OF LAW 152/2006)

Anyone who, in order to make undue profit, employs a series of operations and continuously uses vehicles and organised activities to dispose of, receive, transport, export, import or in any way illegally manages large quantities of waste is liable to detention of between one and six years.

In the case of a conviction, the prohibitory sanction of up to six months is applied. If the Entity, or one of its organisational units is used for the single or main objective of aiding or committing one of the offences in this article, the sanction of a permanent ban on execution the activity is applied.

If this involves highly radioactive waste, the punishment of imprisonment between three and eight years is applied.

In the event of a conviction, the prohibitory sanctions of up to six months are applied.

If the entity or one of its organisational units is used for the sole or main objective of allowing or aiding the offences in this article to be committed, the sanction of a permanent ban from executing the activity is applied.

COMPUTER CONTROL SYSTEM FOR THE TRACEABILITY OF WASTE (ART. 260 BIS OF LAW 152/2006)

The punishment indicated in art 483 of the c.p is applied to who, in the provision for a certificate of waste analysis, used in the system of control of traceability of waste, provides false information on the nature, composition and the chemical-physical characteristics of the waste and who includes a false certificate in the data provided for the traceability of waste.

TERMINATION AND REDUCTION OF THE USE OF OZONE-DEPLETING SUBSTANCES (ART. 3 OF LAW 549/93)

Anyone who violates the provisions on the use of substances that are harmful to the ozone layer, except in the case described in paragraph 4, is punished with up to two years imprisonment and a fine up to three times the value of the substances used, produced, imported or marketed.

In the most serious cases, a conviction results in the revocation of the authorisation or the license for the activity carried out in an illegal way.

PROHIBITION OF ABANDONMENT (ART. 192 OF LAW 152/2006)

The abandonment and the uncontrolled deposit of waste on or in the ground are prohibited.

Furthermore, it is also prohibited to release any types of waste, both solid and liquid in surface and ground water.

Unless the sanctions described in articles 255 and 256 are applied, anyone who violates the prohibitions in paragraph 1 and 2 must proceed with the removal or disposal of the waste and with the restoration of the original state of the area with the owner of the legal right holders or personnel who work in the area. These violations, intentional or not, can be punished by those who carried out the controls following any necessary investigations.

The Statutory Auditor issues with an ordinance all the operations necessary for the implementation of these sanctions and the time limit for the removal of the waste. If the waste is not removed or disposed of within that time limit, the statutory auditor proceeds to recovery sums from the responsible parties.

In the case that the responsibility for the illegal fact is attributed to directors or representatives of a legal entity, the legal entity and the individuals who answer for it, are liable, according to the provisions in the legal decree of 8th June 2001, n.31, in reference to administrative responsibility of juridical persons, of companies and of associations.

ABANDONMENT OF WASTE (ART. 255 OF THE LAW 152/2006)

Notwithstanding the case in article 256, paragraph 3, anyone who, in violation of the provisions in articles 192, paragraph 1 and 2, 226, paragraph 2 and 231, paragraphs 1 and 2, abandons or deposits waste by releasing it into superficial or underground waters, is punished with an administrative pecuniary sanction from 105 euros to 620 euros. If the abandonment of waste on the soil concerns waste, which is not dangerous or cumbersome, the administrative pecuniary sanction from 25 euros to 155 euros is applied.

The owner of the waste disposal centre or the agent or owner of the company branch, who violates the provisions in article 231, paragraph 5, is punished with the administrative pecuniary sanction from 260 euros to 1.550 euros.

Anyone who fails to comply with the statutory auditor's ordinance, described in article 192, paragraph 3, is punished by up to a year in detention. In the conviction sentence or in the sentence given in accordance with article 444 of the code of criminal procedure, the punishment of suspension depends on the execution of the terms of the ordinance in article 192, paragraph 3 on the obligations contained in article 187, paragraph 3.

ACTIVITY OF THE MANAGEMENT OF UNAUTHORISED WASTE (ART. 256 OF THE LAW 152/2006)

Anyone who carries out the activity of collection, transportation, recovery, disposal, trade and intermediation of waste material without the prescribed authorisation, registration or notification set out in articles 208,209,210,211,212,214,215 and 216 is punished:

- a) With imprisonment of between three months and a year and with a fine of between 2.600 euros and 26.000 euros if the waste is not dangerous;
- b) With imprisonment of six months to two years and with a fine of between 2.600 euros and 26.000 euros if the waste is dangerous.

The punishments prescribed in paragraph 1 are applied to owners of companies and the managers of entities who abandon or deposit in an uncontrolled way waste or if they release them into surface or underground waters in violation of the prohibition in article 192, paragraphs 1 and 2.

Anyone who carries out or manages an unauthorised landfill is punished with imprisonment of between six months and two years and with the fine of between 2.600 euros and 26.000 euros. The punishment of imprisonment of between one and three years and a fine of between 5.200 euros and 52.000 euros is applied if the landfill is used, even in part, for the disposal of dangerous waste. The sentence of the conviction or the sentence given in accordance with article 444 of the code for criminal procedure, results in the confiscation of the area used for the illegal landfill if it is the propriety of the perpetrator or the co-participant of the offence, without prejudice to the obligations of reclamation or restoration of the area.

The punishments prescribed in paragraphs 1,2 and 3 are reduced by half if the offence was carried out through a non-compliance with the provisions contained in the authorisations, or through a lack of the prerequisites and conditions required for the registrations or communications.

Chiunque, in violazione del divieto di cui all'articolo 187, effettua attività non consentite di miscelazione di rifiuti, è punito con la pena di cui al comma 1, lettera b).

Chiunque effettua il deposito temporaneo presso il luogo di produzione di rifiuti sanitari pericolosi, con violazione delle disposizioni di cui all'articolo 227, comma 1, lettera b), è punito con la pena dell'arresto da tre mesi ad un anno o con la pena dell'ammenda da 2.600 euro a 26.000 euro. Si applica la sanzione amministrativa pecuniaria da 2.600 euro a 15.500 euro per i quantitativi non superiori a duecento litri o quantità equivalenti.

Anyone who violates the obligations prescribed in articles 231, paragraph 7,8 and 9, 233, paragraphs 12 and 13 and 234, paragraph 14, is punished with an administrative pecuniary sanction of between 260 euros and 1.550 euros.

The individuals referred to in articles 233,234,235 and 236 who do not fulfil the obligations of participation prescribed, are punished with an administrative pecuniary sanction of between 8.000 euros and 45.000 euros, without prejudice to their obligation to pay past compensation. Until the decree (art.234, paragraph 2) is adopted, the sanctions in this section are not applicable to the individuals identified in article 234 of the Decree.

The sanctions in paragraph 8 are reduced by half in the event of participation within sixty days of the deadline for the participation obligation prescribed in articles 233,234,235 and 236.

In relation to the offences described above, the areas, which are deemed more specifically at risk in this Special Part, are as follows:

- Operations of the movement, pouring, loading and unloading and storage of dangerous substances (solid and liquid);
- Collection operations by physical or juridical persons, in Italy and abroad;
- Transportation, recovery, disposal, trading and intermediation of any kind of waste;
- Draining in public sewers, surface waters, cooling waters, waters comparable to domestic waste and wastewaters from an anti-fire system;
- maintenance of underground and external tanks, in machines or from plants;
- requesting of authorisation for drainage or emissions (provided for by law);

Eventual additions to the Risk Areas can be arranged by the governing body of Parma Calcio 1913 S.r.l, which will be given the mandate to identify the possible situations and to define the opportune operational provisions , involving, if necessary, the President.

With regard to a non-compliance with the regulations in place for the protection of the environment that can cause a damaging event in one of the Risk Areas listed above, the following activities are deemed particularly sensitive:

- a) The creation of policies designed to define the general commitments taken by Parma Calcio 1913 S.r.l for the prevention from environmental offences being committed and to progressively raise workers' awareness of the environment;
- b) Identification of and the correct application of the legal provisions and the applicable environmental regulations;
- c) Raising awareness in the entire company, at all levels, in order to guarantee that the set objectives are reached;
- d) The implementation of an adequate monitoring activity to ensure the efficacy of the system of environmental management;
- e) The carrying out of a periodic examination by the company management to evaluate the efficacy and the efficiency of the environmental management as well as the adequacy of the specific policies for Parma Calcio 1913 S.r.L.

CHAPTER 3 ADDRESSEES OF THE SPECIAL PART

This Special Part refers to the conduct of Company Representatives, Consultants and Partner previously defined in this Special Part.

Particular attention should be given to Employees who, in carrying out their occupations, in any way are involved in activities within the Risk Areas described above.

The objective of this Special Part is that the above-mentioned individuals, in whatever way they may be involved in the execution of activities within the Risk Areas, follow the rules of conduct and conform to them in order to predict and prevent environmental offences from being committed. At the same time, the different position of each individual within the company and therefore their different obligations found in the Model must be considered.

In particular, this Special Part has the function of:

- a. Providing a list of general principles and specific procedural principles to which the Company Representatives, Consultants and Partners, in relation to the type of relationship they have with the Company, must adhere to for a correct application of the Model;
- b. Providing the OdV and the managers of each company department that collaborates with it, the operational instruments necessary to carry out the required activities of control, monitoring and verification.

During the execution of the respective activities/functions, as well as the rules in this Model, the Company Representatives are required, in general, to respect, in the sections which regard them, all the rules and principles and consider them as integral for the implementation of the Model, contained in the following documents (the method of approval for modifications to these documents remains the one currently in effect):

- The Ethical Code;
- The company procedure for waste management;
- The company procedure for the management of registration of loading and unloading of waste.

Consultants and Partners must be made aware that the Company fully implements the Model and the Ethical code and that they too are contractually obliged to know it and respect it.

During the execution of activities considered to be at risk, the individual addressees must adhere to the following general principles of conduct:

1. To abstain from behaving in way that includes the environmental offences described above;
2. To abstain from conducts which, even if they do not constitute one of the offences considered above in themselves, could potentially become one;
3. To behave in a correct, transparent and collaborative way that respects the legal regulations and internal company procedures.

During the execution of their activity on behalf of Parma Calcio 1913 S.r.l. Company Representatives, in a direct way, and Consultants and Partners through a specific contractual clause, must respect the operational instructions adopted by the Company for environmental management.

This policy is to be applied to all the activities carried out by Parma Calcio 1913 S.r.l. Furthermore, a company objective must be to declare the principles to be followed in every company action that everyone must adhere to within their role and responsibility within Parma Calcio 1913 S.r.l., in order to improve the company's environmental performance.

Based on this policy, Parma Calcio 1913 S.r.l must therefore carry out all their activities in accordance with the following principles:

- The accountability of the entire company organisation from its governing body to every single worker in environmental management. Everyone is considered accountable due to their own attributions and skills in such a way that the activity of prevention is not considered the competency of just a few individuals which could lead to a lack of participation from some Company Representatives;
- The commitment of all Company Representatives, to consider the environmental management system as an integral part of company management;
- The commitment to continually improve and to reduce its environmental impact;
- The commitment to guarantee that each Company Representative, within the limits of their own assignments, is taught and trained to carry out their own tasks respecting the regulations for environmental protection;
- The commitment to promote the collaboration with the Competent Authorities (ex. ARPAV) in order to establish an efficient communication channel for the continuous improvement of environmental performances;
- The commitment to constantly monitor the levels of discharges and emissions into the atmosphere and soil pollution in order to ensure control and to identify possible weaknesses and relative corrective actions;
- The commitment to define the guidelines and organisational methods of the environmental management system in accordance with law 152/2006 (Single Environmental Text) and with the regulations ISO 14001;
- The commitment to a periodic re-examination of the environmental policies and the management system used, in order to ensure their constant adequacy within the organisational structure of Parma Calcio 1913 S.r.l.
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The supervisory tasks of the OdV, in compliance with the Model, concerning environmental offences are as follows:

- a) To verify that Managers and their subordinates are fully aware of the processes to follow and the obligations to fulfil when carrying out operations;
- b) To propose which standardised instructions are implemented and updated which regard the conducts to follow in the Risk Areas.

PARMA CALCIO 1913 S.R.L.

MODEL OF ORGANISATION, MANAGEMENT AND CONTROL IN ACCORDANCE WITH THE D.LGS. OF 8TH JUNE 2001 N. 231 AND WITH ART. 7, SECTION 5 OF THE STATUTE F.I.G.C.

SPECIAL PART H

OFFENCES OF FALSIFYING INSTRUMENTS OR IDENTIFICATION MARKS AND OFFENCES AGAINST INDUSTRY AND COMMERCE

DEFINITIONS

CHAPTER 1 TYPES OF OFFENCES

- 1.1 TYPES OF OFFENCES OF FALSIFYING INSTRUMENTS OR IDENTIFICATION MARKS (ART. 25-BIS OF THE DECREE);
- 1.2 TYPES OF OFFENCES AGAINST INDUSTRY AND COMMERCE (ART. 25-BIS.1 OF THE DECREE)

CHAPTER 2 RISK AREAS

CHAPTER 3 ADDRESSEES AND GENERAL PRINCIPLES OF CONDUCT

CHAPTER 4 SPECIFIC PROCEDURAL PRINCIPLES

CHAPTER 5 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

DEFINITIONS

Please refer to the definitions in the General Part, except for any additional definitions included in this Special Part.

CHAPTER 1 TYPES OF OFFENCES

1.1 TYPES OF OFFENCES OF FALSIFYING INSTRUMENTS OR IDENTIFICATION MARKS (ART. 25-BIS OF THE DECREE)

Amongst all the offences found in art. 25-bis of the Decree, the probability of the following types of offences being committed is considered to be low risk:

COUNTERFEITING MONEY, THE SPENDING AND BRINGING COUNTERFEIT MONEY INTO THE STATE THROUGH INTERMEDIARIES. (ART.453 C.P)

ALTERING CURRENCY (ART. 454 C.P.)

SPENDING OR BRINGING INTO THE STATE, WITHOUT CONSULTATION, COUNTERFEIT MONEY. (ART. 455 C.P.)

SPENDING OF COUNTERFEIT MONEY IN GOOD FAITH. (ART. 457 C.P.)

COUNTERFEITING OF TAX STAMPS, INTRODUCTION INTO THE STATE, POSSESSING OR CIRCULATING COUNTERFEIT TAX STAMPS (ART. 459 C.P .)

COUNTERFEITING WATERMARKED PAPER USED TO MANUFACTURE PUBLIC CREDIT CARDS OR TAX STAMPS (ART. 460 C.P.)

USE OF COUNTERFEIT OR ALTERED TAX STAMPS. (ART. 464 C.P.)

Amongst the offences found in art. 25-bis of the Decree, however, the following types of offences can involve Parma Calcio 1913 S.r.l.'s activities. Brief descriptions of these offences are provided below:

COUNTERFEITING, ALTERATION, USE OF TRADEMARKS OR DISTINGUISHING MARKS, OR OF PATENTS, MODELS AND DESIGNS (ART. 473 C.P.)

This offence occurs when anyone, who is aware of the industrial rights, counterfeits or alters distinguishing marks or signs of industrial products, both national and foreign. This includes anyone who uses such counterfeit or altered marks or signs, even if they were not involved in their counterfeiting or alteration. This offence also occurs when anyone counterfeits or alters trademarks, patents, drawings or industrial models, or anyone who, even if they are not involved of the counterfeiting or alteration of these items, uses them.

These offences are punishable under the condition that the internal laws, European regulations and international conventions on the protection of intellectual and industrial property and have been observed.

INTRODUCTION INTO THE STATE AND COMMERCE OF PRODUCTS WITH FORGED SIGNS. (474 C.P.)

This offence occurs when anyone, except for in the cases set out in art. 473 c.p, introduces into the country, industrial products with counterfeit or altered marks or other distinguishing signs, both national and foreign, in order to make a profit. This offence also occurs when anyone, aside from the cases in which they are accomplices in the counterfeiting or alteration, brings into the country, holds for sale, sells, or in anyway puts into circulation, industrial products, both national and foreign, with counterfeit or altered marks or other distinguishing signs, in order to make a profit.

TYPES OF OFFENCES AGAINST INDUSTRY OR COMMERCE (ART. 25-BIS. 1 OF THE DECREE)

INTERFERENCE WITH THE FREEDOM OF INDUSTRY OR TRADE (ART. 513 CRIMINAL CODE.)

This offence, as long as it does not constitute part of a more serious crime, occurs when violence or other fraudulent means are used to prevent or impede the running of an industry or a trade.

FRAUDULENT TRADING (ART. 515 C.P.)

This offence, as long as the fact does not constitute part of a more serious offence, occurs when someone, whilst carrying out a commercial activity, or in an open public space, supplies one type of moveable goods in place of another, or moveable goods which differ in origin, quality or quantity from those declared or agreed on.

The law requires a different punishment when this offence includes the movement of precious objects

SALE OF NON-GENUINE FOOD ITEMS AS GENUINE (ART. 516 C.P.)

This offence occurs when anyone sells or trades food substances that are not genuine.

SALE OF INDUSTRIAL PRODUCTS WITH MISLEADING SIGNS (ART. 517 C.P.)

This offence occurs when anyone sells or otherwise puts into circulation, original works or industrial products bearing names, trademarks, or distinguishing signs, national or foreign, designed to mislead the buyer on the origin or quality of the work or product. This offence is punished if the fact is not pursuant to another provision of the law.

MANUFACTURING AND SALE OF GOODS PRODUCED BY SEIZING TILES OF INDUSTRIAL PROPERTY (ART. 517-TER C.P.)

This offence occurs when anyone, with the exception for the application of articles 473 and 474 of the c.p, are aware of industrial property rights and manufacture or industrially use items or goods made by usurping an industrial property right or in breach thereof.

This offence also occurs when anyone, in order to make a profit, introduces into the county, holds for sale, or directly sells to consumers or others puts into circulation the goods described above.

COUNTERFEITING OF GEOGRAPHICAL INDICATIONS OR THE ORIGIN OF AGRICULTURAL OR FOOD PRODUCTS (ART. 517-QUATER C.P.)

This offence occurs when anyone counterfeits or otherwise alters geographical or origin indications of agricultural or food products.

This offence also includes anyone who, in order to make a profit, introduces into the country, holds for sale, directly sells to the consumer, or otherwise puts into circulation, these products with counterfeit indications or origins.

The offences described in the previous two paragraphs are punished on the condition that the internal laws, European regulations and international conventions for the protection of geographical and origin indications of agricultural and food products have been observed.

ILLEGAL COMPETITION WITH THE USE OF THREATS OR VIOLENCE (ART. 513-B/S C.P.)

This offence occurs when anyone, in carrying out a commercial, industrial or productive activity, competes with violence or threats.

FRAUD AGAINST NATIONAL INDUSTRIES (ART. 514 C.P.)

This offence occurs when anyone cause harm to domestic industry by selling or otherwise putting into circulation, on national and international markets, industrial products with names, marks or other distinguishing signs that have been counterfeited or altered.

If for these marks or distinguishing marks there are laws or international conventions for the protection of industrial property, the punishment is increased.

CHAPTER 2 RISK AREAS

In relation to the offences and criminal conducts described above, the areas, which are deemed more specifically at risk for Parma Calcio 1913 S.r.l are, in the Special Part of the Model, as follows:

1. Activities inherent to the administrative procedures for Competent Authority to issue marks or patents;
2. Management of the purchasing of goods with marks or other distinguishing features from third parties;
3. Management of the activity of selling goods with marks or distinguishing signs.

Parma Calcio 1913 S.r.l is actively involved in the fight against the counterfeiting of marks and products, in particular, by cooperating with the authorities, which combat these crimes (ex. Customs authorities that intercept counterfeit goods)

The following general principles and prohibitions apply to Company Representative, Employees and Company Bodies. In particular, in accordance with the principles expressed in the Ethical Code, it is prohibited to:

- Enact, collaborate with or aid behaviours which, taken both individually or collectively, cause, directly or indirectly, the types of offences considered in the previous chapter (articles *25-bis* e *25-bis.1* of the Decree);
- Violate the principles in this section and the current company procedures in effect;
- Reveal to third parties information concerning the Company's commercial activities, if not in cases in which such a revelation is requested by a judicial authority, by law or by other regulatory bodies or where expressly agreed in specific contractual agreements when the counterparts are committed to using the information exclusively for the reasons agreed upon and to maintaining confidentiality.

The following principles of conduct are specified for the protection of the brand

- To define the responsibilities relative to the processes of creation, definition, judicial verification and registration of brands through the organisation provisions and procedures;
- To identify the responsible function for carrying out the necessary prior research to ascertain the registrability of a new brand and, in the event of a positive result, for the management of the procedures of registration on a national/European level and/or in the individual countries where the Company intends to market the products and services characterised by the new brand;
- To monitor the registration requests by third parties and to identify the registration requests of brands that could be similar to or confused with the brands owned by the Company; in particular, any identification of a new brand, must respond to requirements that guarantee its registration and its non-interference with brands already owned by third parties;
- Whenever the background verification reveals the existence of similar brands, previously registered by third parties in the same fields/markets as the Company's interests, the Company must evaluate the opportunity and/or the possibility to request and obtain permission (through a license or coexistence contract) from these third parties. In the event that this permission is not granted, the new brand cannot be used and the new brand proposal must therefore be abandoned;
- To set up the creation of an archive or a database of brands owned by the Company to ensure the management of the registration requests, the maintenance of registered brands or the abandonment of brands depending on the company needs;
- Whenever the necessity to create new brands is identified, the individuals tasked with the activity of marketing and brand promotion must take care in proposing brands that respond to the requirements of innovation in order to stand out as much as possible, from a visual, phonetic and conceptual point of view from the brands already registered by third parties and in describing the object/product that will be identified (distinctiveness);
- To ensure the legitimate origin of purchased products, with particular reference to those that, for their quality or their

price, could be suspected of having violated the laws on intellectual property;

- Before products are introduced to the market, to verify that the labelling and information on them are regular and complete, with particular attention to the presence of information regarding the name of the product, of the brand of the production or importation site in accordance with the legal provisions currently in effect;
- Whenever, for collaboration with third parties, it becomes opportune or necessary to issue licenses for the use of brands owned by the Company, clauses and procedures that prevent the use of these brands in a way which does not comply with the Decree and the Model or which violates the rights of third parties, must be defined in the relative collaboration contracts or licences.

These do not include the more protective or more specific procedures with already implemented by the Company for the execution of activities in the Risk Areas.

CHAPTER 5 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

the supervisory tasks of the OdV, in relation to compliance with the regulations in this Special part, are as follows:

- a) To verify that managers and subordinates are fully aware of the processes to follow and the obligations to observe when carrying out operations;
- b) To propose and update standardised instructions to be implemented relative to the conducts to follow in the Risk Areas identified in this Special part.

PARMA CALCIO 1913 S.R.L.

MODEL OF ORGANISATION, MANAGEMENT AND CONTROL
IN ACCORDANCE WITH THE D.LGS. OF 8TH JUNE 2
001 N. 231 AND WITH ART. 7, SECTION 5 OF
THE STATUTE F.I.G.C.

SPECIAL PART I

OFFENCES RELATED TO INFRINGEMENT OF COPYRIGHT

TABLE OF CONTENTS

SPECIAL PART I

DEFINITIONS

CHAPTER 1 TYPES OF OFFENCES RELATED TO COPYRIGHT INFRINGEMENT (ART. 25-
NOVIES OF THE DECREE)

CHAPTER 2 RISK AREAS

CHAPTER 3 ADDRESSEES AND GENERAL PRINCIPLES OF
CONDUCT

CHAPTER 4 SPECIFIC PROCEDURAL PRINCIPLES

CHAPTER 5 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

DEFINITIONS

Please refer to the definitions in the General Part, except for any additional definitions contained in this Special Part.

CHAPTER 1 TYPES OF OFFENCES RELATED TO COPYRIGHT INFRINGEMENT (ART . 25-NOVIES OF THE DECREE)

This article refers to some of the types of offences provided for by the law 22nd April 1941 n.633 on the protection of copyright and related rights.

ART. 171, par. 1, LETTER A)-BIS, E PAR. 3 LAW 633/41

This offence occurs when anyone, except for the cases presented in art. 171-bis and article 171-ter, without having the right, for any purpose and in any form, provides access to the public, through computer networks or any kind of connect, an original protected work or part of it. (Letter added to law 31st January 2005, n.7).

If the above offences are committed using someone else's work that was not supposed to be publicised, or by usurping the property rights of the work, or through deforming, mutilation or modifying in any way the work, the offence is considered to be an offence to the honour and the reputation of the author. The punishment in this case is more severe.

ART. 171-BIS LAW 633/41

This offence occurs when anyone illegally duplicates, for profit, programs or for the same reason, imports, distributes, sells, holds for commercial or business purposes or rents programs that are not labelled by the SIAE. This offence also includes anyone who, by any means, commits or aids the arbitrary removal or avoids the software or program protections.

. Furthermore, this offence occurs when anyone, in order to make a profit, on programs without the SIAE label, unlawfully transfers to another system, distributes, communicates presents or demonstrates in public contents of a data base that violate the provisions in art. 64-quinquies and 64-sexies. This includes anyone who extracts or reuses a database that is in violation of the provisions in articles 102-bis and 102-ter, or who distributes, sells or rents such a database.

ART 171-TER LAW 633/41

This offence provided for in the article in question occurs when anyone, for non-personal use and for a profit:

- a) illegally duplicates, reproduces, transmits or releases to the public by any means, all or part of an original work produced for the television or the film industry. This includes anyone who sells, rents, disks, tapes, analogue supports or any other media containing phonograms or video grams of works of film, music or similar audio-visual content or sequences of images in movement;

- b) illegally reproduces, transmits or releases to the public, by any means, entire or parts of literary, theatrical, scientific, didactic, musical or musical-theatre works or multimedia, even if they are added to collective works, composites or databases;
- c) even if they were not complicit in the duplication or reproduction, introduces into the country, holds for sale or distributions, distributes, trades, rents or gives in anyway, screens in public, transmits through the television by any means, or through the radio, permits the public to listen to illegal reproductions or duplications mentioned in letters a) and b);

- d) holds for sale or distribution, trades, sells, rents, gives in anyway, screens in public, transmits on the television by any means, videotapes, cassettes or any media with phonograms or video grams of musical, cinematic, audio-visual works or sequences of moving images or other media which are required by law to have the SIAE mark that are not marked, or have a counterfeit or altered mark;

- e) in absence of an agreement with the legitimate distributor, retransmits or circulates in any way an encrypted service received through a device or part of a device used for decoding transmissions with conditional access;

- f) Introduces into the country, holds for sale or distribution, distributes, sells, rents, gives in anyway, commercially promotes or installs devices or elements of devices for decoding that provides access to an encrypted service without paying the required fee;

- f-bis) manufactures, imports, distributes, sells, rents, gives in anyway, advertises for sale or for rent, or keeps for commercial purposes equipment, productions or components or renders services that have the main purpose or commercial use of evading the efficient technological measures provided for in art. 102-quater or that are designed, produced or adapted to ensure or facilitate the evasion of these measures. These technological measures include those that are applied or that remain after the removal of voluntary initiatives of title rights or agreements between the owner of the title rights and the beneficiary or following the execution of administrative or judicial proceedings ;

- h) Illegally removes or alters electronic information set out in 102-quinquies, or who distributes, imports for distribution purposes, transmits through radio or television, communicates or releases to the public works or other protected materials that have had electronic information removed or altered.

Art. 171-ter of the Law 633/41 also punished anyone who:

a) reproduces, duplicates, illegally transmits or publicizes, sells or otherwise trades, gives by any means or illegally imports more than fifty copies of examples of works protected by copyright and related rights;

a-bis) in violation of art. 16, in order to make a profit, communicates to the public by introducing to a television network system or through any form of connection, part of or an entire work protected by copyright;

b) by carrying out on an entrepreneurial level, activities or reproduction, distribution, selling, marketing or importation of works protected by copyright or by other rights, is guilty of any of the offences in paragraph 1;

c) Promotes or organises any of the illegal activities in paragraph 1.

ART. 171-SEPTIES LAW 633/41

This offence occurs when anyone, for fraudulent purposes, produces, sells, imports, promotes, modifies, uses for public or private use, devices or parts of devices used for decoding audio-visual transmissions with a conditional access by wireless, satellite, cable in both analogue and digital form. Conditional access means all audio-visual signals transmitted by Italian or foreign broadcasters in a form that only renders these signals visible to a closed group of users selected by the broadcaster that emits the signal, regardless of the imposition of a fee for the use of this service.

ART. 171-OCTIES LAW 633/41

This offence occurs when anyone refuses, without just cause, to respond to the question of a judge in accordance with article 156-ter or who provides the judge with false information.

CHAPTER 2 RISKAREAS

In relation to the offences and criminal conducts explained above, the areas deemed more specifically at risk in this Special Part are as follows:

1. activities connected to the management of the Company's computer systems and the software licenses they use;
2. management of activities of purchasing and using material covered by copyright;
3. Management of activities involving the selling and marketing of products.

CHAPTER 3 ADDRESSEES AND GENERAL PRINCIPLES OF CONDUCT

The Company adopts company policies that are coherent with the rules and principles declared by all the laws regarding the fight against offences related to copyright infringement. In order to prevent the types of offences contemplated in art. 25-novies of the Decree being committed by addressees, the Company must adopt a series of precautionary measures and devise suitable general principles of conduct. Furthermore, pursuant to the abovementioned processes, the principles related to offences of computer crime (Special Part B) are referred to. In particular, it is opportune to:

- inform the users of computer systems that copyright laws protect the software assigned to them and therefore they are prohibited from duplication, distributing, selling or keeping if for commercial and/or entrepreneurial purposes;
- adopt the company rules of conduct that regard all the Company's personnel as well as third parties that act on its behalf;
- Provide addressees with adequate information relation to the copyright protected works and the risk of this offence being committed.

The following prohibitions, of a general nature, apply to Company Representatives, Employees, Company Bodies and External Collaborators.

It is prohibited to:

- carry out, collaborate with or cause behaviours that, taken either individually or collectively, include, directly or indirectly, the types of offences considered above (art.25 of the Decree);
- Violate the principles and company procedures set out in this section.

CHAPTER 4 SPECIFIC PROCEDURAL PRINCIPLES

In order to implement the rules and prohibitions listed in the previous chapters, the procedures described below must be respected as well as the rules and general principles contained in this Model:

- to protect the copyright of data, images and/or software developed by the company and their strategic value through: trade secrets, when and where legally possible, and/or (for Italy) SIAE registrations;
- to use disclaimers on presentations, technical and commercial documentation that clearly identify the owner of the copyright and the creation date;
- to prohibit the application, the use and the installation of copied, unlabelled and unauthorised material on Company computer systems/instruments.
- to forbid the download of software covered by copyright;
- within the activities aimed at the promotion-advertising of brands and products and, in particular, the management of events, the use and the availability to the public (also through a telecommunication network system) of original protected must follow the regulations related to copyright;
- to require, in contractual relationships with third parties, indemnity clauses aimed at keeping the Company free of any eventual responsibility in the event of conducts by third parties that can cause a violation of any right of intellectual property;
- To require clauses that releases the Company from any prejudicial consequences from third party claims concerning presumed violations of intellectual property rights.

CHAPTER 5 SUPERVISORY BODY'S INSTRUCTIONS AND CONTROLS

The supervisory tasks of the OdV, in relation to the compliance with the regulations of the model in terms of violation of copyright are as follows:

- a) to verify that the various Managers and subordinates are fully aware of the processes to follow and the obligations to observe during the execution of the operation;
- b) To propose the standardised instructions to be implemented and updated in relation to the conducts to follow in the Risk areas identified in this Special Part.