



Medical Devices for Anaesthesia and Resuscitation
Medical Devices for Anaesthesia and Intensive Care

Dimar S.p.A. a Socio Unico
Via G. Galilei, 6 - 41036 Medolla - Modena - ITALY
Tel. 0535-611336 Fax. 0535-611328

PENALTY SYSTEM



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PURPOSE

The effective implementation of the Model requires, inter alia, the adoption of a 'disciplinary system capable of sanctioning non-compliance with the measures indicated in the model', both with regard to persons in top management positions (Article 6(2)(e) of Legislative Decree No. 231/2001), and with regard to persons subject to the direction of others (Article 7(4)(b) of Legislative Decree No. 231/2001).

Legislative Decree 81/2008, owing to the peculiarities of the subject matter, also introduced further specific requirements that a Model must have in order to be considered adequate and effectively implemented and, therefore, having an exempting value.

In particular, the provision that is relevant is that of Article 30 of Legislative Decree 81/2008, according to which 'the organisational and management model must provide for suitable systems for recording the performance of activities. The organisational model must in any case provide, to the extent required by the nature and size of the organisation and by the type of activity carried out, for an articulation of functions that ensures the technical competences and powers necessary for the verification, assessment, management and control of the risk, as well as a disciplinary system capable of sanctioning non-compliance with the measures indicated in the model'.

The absolute importance of the disciplinary system is also confirmed by the guidelines issued by the trade associations representing organisations, which have specified that any sanctioning measure must comply, if imposed on employees, with the procedures laid down by Article 7 of Law No. 300/1970 ("Workers' Statute") or by special regulations.

The disciplinary system is therefore a fundamental aspect of the MOG, which provides for the existence of appropriate sanctions for the violation of the rules and provisions defined therein for the prevention of offences.

Violations undermine the relationship marked by transparency, fairness, loyalty and integrity established between Dimar S.p.A. (hereinafter, 'Dimar') and its collaborators (employees, agents, business brokers) and also between consultants and suppliers (third parties in general); consequently, appropriate disciplinary action will be taken against the persons concerned.

This sanctions system, as an integral part of the MOG, was adopted by resolution of the Administrative Body on 30 December 2021 and updated on 11 December 2023.

It is also an integral part of the contractual obligations undertaken by its collaborators (employees, agents) and also by consultants and suppliers (third parties in general).

It is useful to emphasise that the application of the sanctions envisaged is unconnected with and entirely independent of the conduct and outcome of any criminal proceedings that may be initiated by the competent judicial authority, since the rules of conduct imposed by the Model are assumed by the Company in full autonomy and regardless of the offence that any conduct may cause. On the contrary, a model can only be said to be effectively implemented when it activates the disciplinary apparatus to combat conduct that is prodromal to an offence.



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The provisions contained in this system of sanctions do not preclude the recipients from exercising all the rights, including those of contestation or opposition against the disciplinary measure or the establishment of an Arbitration Board, recognised to them by laws and regulations, as well as by bargaining, including collective bargaining, and/or company regulations.

The sanctions system is subject to constant verification and evaluation by the Supervisory Board, the body responsible for overseeing the system.

THE PRINCIPLES OF THE PENALTY SYSTEM

The principles on which this system of sanctions is based are:

- Legality: Article 6(2)(e) of Legislative Decree 231/2001 requires that the MOG must introduce a disciplinary system capable of penalising non-compliance with the measures indicated in the Model. It is therefore the responsibility of the organisation:
 - o Prepare in advance a set of rules of conduct, and implementation procedures for the Model;
 - o Sufficiently specify the disciplinary cases and the relevant sanctions; in fact, pursuant to the combined provisions of Article 6(2)(e) and Article 7(4)(b) of Legislative Decree No. 231/2001, the sanctions provided for in this System only apply to disciplinary offences arising from the violation of the Model and/or the Code of Ethics within the limits and according to what is established therein.
- Complementarity: the sanctions system provided for by the MOG is complementary, and not alternative, to the disciplinary system established by the National Collective Labour Agreement (hereinafter "CCNL") in force and applicable to the different categories of persons employed by the company; pursuant to Article 2106 of the Italian Civil Code, this disciplinary system integrates, to the extent not provided for and limited to the cases contemplated herein, the CCNL for the category of employees, the Bylaws and/or internal Regulations, without prejudice to the application of the same for the cases outlined therein.
For all matters not provided for in this sanctions system, the provisions of the law and regulations, as well as the provisions of collective bargaining, shall apply, where applicable;
- Publicity: maximum and adequate publicity through, first and foremost, publication on the company website, as well as in a place accessible to all workers (Article 7(1) of the Workers' Statute), as well as delivery to individual workers and availability on the company intranet; the sanctions system is also the subject of information and/or training for employees, trainees and members of corporate bodies through targeted sessions.

It is the duty of the company to inform all addressees of this sanctions system - by means of an internal communication - of its approval and of the opportunities to examine it.

Any amendments or additions to this document shall be made by means of a resolution adopted by the Board of Directors, also upon proposal of the Supervisory Board;

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- Cross-examination: the guarantee of cross-examination is fulfilled, in addition to the prior publicity of the MOG, by the prior specific, immediate and immutable written notification of the charges (Article 7(2) of the Workers' Statute);
- Graduality: disciplinary sanctions have been drawn up and will be applied according to the seriousness of the offence, taking into account all the circumstances, objective and subjective aggravating and non aggravating, that characterised the conduct complained of and the intensity of the breach of the protected corporate asset; they will therefore be applied in relation to a) the intentionality of the conduct (in the case of wilful misconduct) or the degree of negligence, imprudence or inexperience with regard to the foreseeability of the event (in the case of fault); b) the relevance of the obligations breached; c) the overall conduct of the worker, with particular regard to the existence or otherwise of previous disciplinary records of the same, within the limits allowed by law d) to the level of hierarchical and/or technical responsibility of the persons involved in the facts constituting the breach; e) to the actual or potential consequences for the Company; f) to other particular circumstances accompanying the disciplinary breach; g) to the actual commission of a wilful or culpable offence as a consequence of the breach of a protocol.

For the purposes of any aggravation (or mitigation) of the sanction, the following shall also be considered a) aggravating (or mitigating) circumstances, with particular regard to professionalism, previous work performance, disciplinary record, and the circumstances in which the act was committed; b) conduct immediately following the act, with particular reference to any voluntary repentance; c) the possible commission of more than one breach within the same conduct, in which case the sanction provided for the most serious breach shall be applied; d) the possible concurrence of more than one person in the commission of the breach; e) any recidivism of the perpetrator.

- Typicality: the conduct complained of must be expressly provided for. There must be a correspondence between the contested charge and the charge on which the disciplinary sanction is based;
- Timeliness: disciplinary proceedings and any imposition of sanctions must take place within a reasonable and certain time from the commencement of the proceedings (Art. 7(8) of the Workers' Statute);
- Relevance of the attempt to violate: in order to make the disciplinary system suitable and therefore effective, the sanctionability will be assessed even of mere conduct jeopardising the rules, prohibitions and procedures laid down in the model or even of preliminary acts aimed at their violation.

ADDRESSEES OF DISCIPLINARY MEASURES

The recipients of this system of sanctions are all those who, in the context of the different roles of responsibility identified, work on behalf of Dimar and specifically

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- Employees (supervisors and workers), non-occasional coordinated collaborators and partner workers (blue collar workers, white collar workers, middle management, executives), employees who have been assigned, or who in any case perform, specific functions and/or tasks relating to health and safety at work (prevention and protection service managers and officers, first aid officers, fire protection officers, workers' safety representatives;
- Board of Directors (including the Employer);
- Members;
- Special prosecutors;
- Board of Auditors;
- Supervisory Board;
- Third parties in general (all those who have a non-subordinate employment relationship with Dimar - project collaborators, consultants, temporary workers - and all those who act in the name of and on behalf of the Company, persons assigned, or who in any case perform, specific tasks in the field of OSH - competent doctors and, if external to the company, the persons in charge of and in charge of the prevention and protection service -, contractors and suppliers).

The procedure for the imposition of sanctions under this sanctioning system takes into account the particularities arising from the legal status of the person against whom proceedings are brought.

In any case, the Supervisory Board must be involved in the disciplinary proceedings, as indicated below.

CRITERION FOR THE ASSIGNMENT OF SANCTIONS

Dimar has defined suitable methods for selecting, keeping under control and, where appropriate, sanctioning its collaborators (employees, managers) and also consultants and suppliers (third parties in general) having contractual relations with the Company itself, envisaging, in individual contracts, specific application clauses with reference to the requirements and conduct required and the sanctions provided for non-compliance.

The type and extent of sanctions applicable to individual cases of disciplinary offence are variable in relation to the seriousness of the misconduct and according to the following general criteria:

- The timing and practicalities of the infringement;
- Conduct of the subject (recipient of the disciplinary measure): wilfulness (intentionality of the conduct) or negligence (negligence, carelessness, inexperience);
- Level of responsibility/hierarchical, functional and/or technical position;
- Role and tasks assigned to the employee;
- Presence of mitigating or aggravating circumstances: in particular whether or not there is a disciplinary record;



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- Possible cases of shared responsibility with other persons who have contributed to the wrongdoing;
- The subject's overall conduct (e.g. any previous convictions), or the existence of mitigating circumstances (as well as aggravating circumstances), taking due account of his professionalism and work history;
- Relevance of the breach of rules or provisions;
- Type of consequences (e.g. economic and/or corporate image damage, physical and personal health damage, environmental damage, etc.).

In defining the type and extent of sanctions Dimar has taken into account the provisions of the applicable CCNL and the workers' statute pursuant to law no. 300/1970 as amended.

The sanctions, both of a disciplinary and contractual nature, which will also be imposed in the event of violation of the internal procedures indicated or referred to by the Model and the provisions of the Code of Ethics, will be commensurate with the employee's level of responsibility and autonomy, or with the role and intensity of the fiduciary bond connected to the office conferred on the Board of Directors, shareholders, consultants and partners.

The application of the sanctions set out below shall in any case be without prejudice to Dimar's right of action against the liable party in order to obtain compensation for all damages suffered due to or as a consequence of the conduct ascertained.

ANCILLARY MEASURES TO SANCTIONS

Given that each person subject to sanctions, in accordance with the criteria outlined above, will be given the opportunity, as provided for by labour law and the legal and legislative system in general, to be able to understand the reason for the sanction and to adapt/justify themselves, the sanctions system will also include so-called "accessory" measures to the sanctions, i.e. information, education and training activities for employees who, by repeatedly violating the provisions of the MOG or the Code of Ethics, demonstrate that they have not fully understood the importance that each employee/collaborator must direct his or her own behaviour and carry out his or her professional activity according to a constant and strict observance of the principles and values contained in Dimar's Code of Ethics and MOG.

The necessity of ancillary measures shall be established by the Board of Directors or by the Employer, either directly or upon possible notification by the Supervisory Board.

RELEVANT CONDUCT

In compliance with the provisions of the collective bargaining agreement, all conduct, whether committed or omitted (including culpable), which is capable of impairing the effectiveness of the Model as a tool for preventing the risk of the commission of offences relevant for the purposes of Legislative Decree No. 231/2001, constitutes a violation of the Model.

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The following conduct constitutes a violation of this Model:

- Violations, by the Addressees, of internal procedures provided for by this Model or referred to therein or the adoption, in the performance of activities connected to the Risk Areas, of conduct that does not comply with the prescriptions of the Model either expose or do not expose the company to an objective situation of risk of commission of one of the offences contemplated by Legislative Decree 231/01;
- The adoption of conduct that does not comply with the provisions of this Model and is unequivocally directed towards the commission of one or more Offences;
- The adoption of conduct in violation of the provisions of this Model, such as to determine the concrete and/or potential application against the company of sanctions provided for by Legislative Decree No. 231/2001;
- Failure to comply with information flows to the Supervisory Board by all the recipients of the Model.

They constitute a violation of the Code of Ethics:

- The implementation of actions or conduct that do not comply with the principles contained in or referred to in the Code of Ethics, or the omission of actions or conduct prescribed by or referred to in the Code of Ethics, in the performance of activities related to the Risk Areas;

Any violation of the aforementioned principles, measures and procedures represents, if ascertained:

- In the case of employees, a breach of contract in relation to the obligations arising from the employment relationship pursuant to Articles 2104 and 2106 of the Civil Code;
- In the case of directors, non-compliance with the duties imposed on them by law and the articles of association pursuant to Article 2392 of the Civil Code.

MEASURES AGAINST EMPLOYEES OR THEIR ASSOCIATES

Employees of the Company shall be subject to the measures - in compliance with the procedures set forth in Article 7 of Law No. 300 of 30 May 1970 (Workers' Statute) and any applicable special regulations - provided for by the sanctions apparatus set forth in the CCNL applicable to them, namely

- Verbally inflicted reprimand;
- Reprimand inflicted in writing;
- Fine to the extent provided for in the collective agreement applicable to the case;
- Suspension from pay and service within the limits provided for in the collective agreement applicable to the case;
- Dismissal with notice;
- Dismissal without notice.

DISCIPLINARY SYSTEM APPLIED TO EMPLOYEES OR THEIR ASSOCIATES

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The disciplinary power of any employer has its basis in the Civil Code, and specifically in Article 2106, where it is established that the breach by the employee of the obligations of diligence (Article 2104 Civil Code) and loyalty (Article 2105 Civil Code) laid down in the disciplinary code may be sanctioned by the employer through the application of disciplinary sanctions proportionate to the seriousness of the breach.

Disciplinary power is regulated *first and foremost* by Article 7 of Law No. 300/1970 (Workers' Statute), supplemented by the specific provisions of individual CCNLs.

The provision affirms the important principle that before the application of any disciplinary sanction, the employee must be guaranteed the right of defence through a proper adversarial process, going so far as to invalidate the entire disciplinary procedure in the event of non-compliance with the form and modalities provided for in Article 7 of Law No. 300/1970.

Even in the event of disciplinary procedures for violations of the Model, the Code of Ethics or the prescriptions of the Supervisory Board by subordinate personnel, the regulatory provisions and procedures set forth in Law no. 300/1970, as well as any further regulations set forth in the CCNL applied to the Entity, must be complied with.

By way of example, the sanction measures applied to employees or persons treated as such include the following:

- A verbal reprimand shall be inflicted on an employee or person treated as such who
 - o Slightly violates the provisions of the procedures laid down in the 231/2001 Model or in the Code of Ethics.
- A written reprimand shall be inflicted on an employee or person treated as such who
 - o Is a repeat offender of the breaches referred to in the preceding paragraph;
 - o Tolerate or fail to report minor irregularities committed by other members of staff (in the case of supervisors).
- An employee or person treated as such shall be liable to a fine to the extent provided for in the collective agreement applicable to the specific case who
 - o Is responsible for shortcomings that can be sanctioned with a reprimand inflicted in writing but which, due to their specific consequences or to recidivism, are more serious (repeated violation of the internal procedures laid down in the 231/01 Model or in the Code of Ethics resulting in damage to the company);
 - o Tolerate or fail to report non-serious irregularities committed by other members of staff (in the case of supervisors);
 - o Tolerates or fails to repeatedly report minor irregularities committed by other members of staff (in the case of supervisors).
- Suspension from work and pay within the limits provided for in the collective agreement applicable to the case shall be applied to any employee or person treated as such who



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- Does not observe the internal procedures indicated in the Model or in the Code of Ethics, or is negligent with respect to the prescriptions of the Model or the Code of Ethics, thereby causing damage to the company or exposing it to an objective situation of danger or such as to determine negative consequences for it;
- Omits to report or tolerates serious irregularities committed by other members of staff which are such as to cause damage to the company or expose it to an objective situation of danger or which are such as to cause it negative repercussions;
- It makes, with malice or gross negligence, a report pursuant to Legislative Decree no. 24/23 which turns out to be unfounded; where in fact it is ascertained - even only by a first instance judgment - that the reporter is criminally liable for offences of slander or defamation or in any case for offences committed with the reporter "s reports or that the reporter is civilly liable, in cases of malice or gross negligence, the protection afforded by Legislative Decree no. 24/23 is excluded;
- An employee or person treated as such shall be liable to dismissal with notice if:
 - Violates one or more of the provisions of the Model through conduct likely to lead to the possible application of the sanctions provided for in Legislative Decree No. 231/2001 against the Company;
 - It is in breach of the contractual obligations of the employee or for reasons inherent in the production activity, organisation of work and regular operation thereof.
- Dismissal without notice shall be imposed on any employee or person treated as such who:
 - Adopt a conduct in clear breach of the prescriptions of the Model 231/2001 unequivocally aimed at committing an offence provided for by Legislative Decree 231/2001, such as to lead to the concrete application against the company of the sanctions provided for by Legislative Decree 231/2001, referable to deficiencies of such seriousness as to undermine the trust on which the employment relationship is based and not to allow the relationship to continue, even temporarily.

In cases where the timing of the disciplinary proceedings is incompatible with the presence of the person who allegedly committed the offence in the company, by virtue of the seriousness of the facts themselves (which, if confirmed, would jeopardise the continuation of the employment relationship), the person holding the disciplinary power may suspend the employee as a precautionary measure.

This suspension therefore precedes the possible application of the sanction and cannot also be considered a sanction, so that such periods are normally regularly paid.

MEASURES AGAINST DIRECTORS

The disciplinary regulations on the subject of the Entity's administrative and criminal liability provide that, in addition to employees, other senior figures, who are required to comply with the model's rules, may also be subject to disciplinary sanctions.

If any of the above violations are established by a director, the following sanctions shall apply:

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- Reprimand inflicted in writing;
- Warned about timely compliance with the model;
- Curtailment of emoluments or remuneration up to the amount of 50%;
- Withdrawal from office pursuant to Article 2383 of the Civil Code

The application of the aforementioned disciplinary sanctions does not exclude the Company's right to initiate liability actions pursuant to Article 2393 of the Civil Code.

DISCIPLINARY SYSTEM APPLIED TO DIRECTORS

The disciplinary procedure applied to directors must also provide for:

- Knowledge on the part of those concerned of the disciplinary regulations;
- Specificity of the objection;
- Proportionality of the sanction;
- Communication of the sanction.

By way of example, the sanction measures applied to directors include

- A written reprimand shall be imposed on a director who:
 - o Non-serious breach of one or more of the rules of conduct or procedures laid down in the MOG or the Code of Ethics.
- A warning for timely compliance with the Model is given to a director who
 - o Violates company procedures and/or adopts behaviour inconsistent with the Model or the Code of Ethics, performing acts that cause or may cause damage to the company, exposing it to an objective situation of danger concerning the integrity of its assets.
- A director shall be subject to a reduction of up to 50% of his fees or remuneration if he
 - o Adopts, in the performance of activities in areas at risk, a conduct that does not comply with the provisions and procedures contained or referred to in the Model or in the Code of Ethics and is unequivocally directed towards the commission of an offence punishable under Legislative Decree No. 231 of 2001;
- A director is liable to be removed from office pursuant to Article 2383 of the Civil Code by the Shareholders' Meeting if:
 - o Adopt, in the performance of activities in the areas at risk, a conduct that is clearly in breach of the provisions contained or referred to in the Model or in the Code of Ethics and such as to determine the risk of concrete application against the Company of the sanctions provided for by Legislative Decree No. 231 of 2001;
 - o Failure to establish reporting channels in accordance with Legislative Decree No. 24/23;
 - o Failure to adopt procedures for making and handling whistleblowing reports in accordance with Legislative Decree No. 24/23;

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- Adopt procedures for making and handling whistleblowing reports that do not comply with Legislative Decree No. 24/23 .

Where the director holds a power of attorney with the power to represent the Company externally, the imposition of the disciplinary sanction also entails the automatic revocation of the power of attorney.

A director who, in the performance of activities in areas at risk, adopts a conduct that does not comply with the prescriptions and procedures provided for or referred to in the Model or in the Code of Ethics and which is capable of determining an objective situation of risk of the commission of one of the offences contemplated by Legislative Decree No. 231 of 2001, may be temporarily removed from office, with maintenance of his or her salary, until the objective situation of risk is over.

DISCIPLINARY SYSTEM APPLIED TO MEMBERS

In the event of serious breaches of the obligations arising from the law or from the contract with relevance for the purposes of Legislative Decree No. 231 of 2001, or of the prescriptions and principles established in the Code of Ethics by a Shareholder, the Supervisory Board shall inform the Board of Directors so that the latter may take steps to exclude the Shareholder in accordance with Article 2286 of the Civil Code.

MEASURES AGAINST MAYORS

If any of the above violations are established by a mayor, the following sanctions will be applied:

- Warned about timely compliance with the model;
- Revocation of assignment *pursuant to* Article 2400 of the Civil Code

The application of the aforementioned disciplinary sanctions does not exclude the Company's right to bring a liability action *pursuant to* Article 2407 of the Civil Code.

DISCIPLINARY SYSTEM APPLIED TO AUDITORS

By way of example, the sanction measures applied to auditors include

- The mayor who incurs the warning of punctual compliance:
 - Violates company procedures and/or adopts behaviour inconsistent with the Model or the Code of Ethics, performing acts that cause or may cause damage to the company, exposing it to an objective situation of danger concerning the integrity of its assets.
- An auditor incurs revocation *under* Article 2400 of the Civil Code if:
 - Adopts, in the performance of activities in areas at risk, a conduct that does not comply with the provisions and procedures contained or referred to in the Model or in the Code of Ethics and is unequivocally directed towards the commission of an offence punishable under Legislative Decree No. 231 of 2001;
 - Adopt, in the performance of activities in areas at risk, a conduct that is manifestly in C.F.C. and VAT no. 02779340369 Cap. Soc. 40.000,00 euro i.v. - R.E.A. MO-330016



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breach of the provisions or procedures contained or referred to in the Model or in the Code of Ethics and such as to determine the risk of concrete application against the Company of the measures provided for by Legislative Decree No. 231 of 2001.

MEASURES AGAINST MEMBERS OF THE SUPERVISORY BODY

If any of the breaches referred to herein is ascertained by a member of the Supervisory Board, the following sanctions shall be applied:

- Reminder of timely compliance with the Model;
- Curtailment of emoluments or remuneration up to the amount of 50%;
- Revocation of assignment.

DISCIPLINARY SYSTEM APPLIED TO MEMBERS OF THE SUPERVISORY BODY

All the members of the Supervisory Board are jointly and severally liable to the Company for damages resulting from their failure to comply with the obligations of diligence in the performance of their duties and the legal obligations imposed for the performance of their duties.

By way of example, the sanctions applied to members of the Supervisory Board include the following:

- A member of the Supervisory Board who is warned to comply with the Model in a timely manner incurs a warning:
 - o Violating the Rules, performs acts that cause or may cause damage to the company, exposing it to an objective situation of danger concerning the integrity of its assets.
- Any member of the Supervisory Board who incurs a loss of fees or remuneration:
 - o In breach of the Regulation, it carries out acts that are unequivocally directed towards the commission of an offence punishable under Legislative Decree No. 231 of 2001.
- A member of the Supervisory Board who
 - o Violating the Regulation, adopting a negligent and/or inexperienced conduct that gives rise to a failure to monitor the implementation as well as compliance with and updating of the model, such as to determine the risk of concrete application against the Company of the measures provided for by Legislative Decree No. 231 of 2001;
 - o Commits any retaliation - to be understood as any conduct, act or omission, even if only attempted or threatened, put in place by reason of the reporting (of the complaint to the judicial or accounting authority or of the public disclosure) - which causes or may cause, directly or indirectly, unfair harm to the reporting person (or to the person who made the complaint or who made a public disclosure) and/or to the other persons specifically identified by Legislative Decree no. 24/23;
 - o Do not carry out verification and analysis of the reports received;
 - o It adopts actions and conduct aimed at obstructing, even if only in attempted form, the report received pursuant to Legislative Decree No. 24/23;

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- Breaches confidentiality obligations in the handling of information relating to the handling of reports submitted pursuant to Legislative Decree No. 24/23.

This is without prejudice to the sanctions applicable by the Garante per la protezione dei dati personali for the profiles falling under its competence according to the rules on personal data .

Liability for the acts and omissions of the members of the Supervisory Board does not extend to those of them who, being free from fault, have had their dissent recorded in the minutes and have promptly notified the Top Management thereof.

MEASURES AGAINST THIRD PARTIES

If it is established that one of the breaches referred to herein has been committed by a third party recipient, the following sanctions shall apply:

- warning of punctual compliance with the Model and/or the Code of Ethics; where the factual circumstances allow and recommend it, in order to re-establish the correctness of the factual situation and of the contractual relationship, the warning shall concern the application, at the third party's full expense, of all appropriate measures to manage and resolve the violations encountered, under penalty, where provided for in the contract, of the penalty indicated below or the immediate termination of the contractual relationship with the Company;
- The application of a penalty on the agreed consideration in favour of the third party recipient, to the extent contractually provided for;
- The immediate termination of the contractual relationship with the Company.

In the event that such violations are committed by hired workers or within the framework of works or service contracts, the sanctions will be applied, following the positive verification of the violations by the worker, against the employer or contractor.

Dimar reserves the right to file a claim for compensation, should such conduct result in concrete damage to the same, both material (in particular the application by the judge of the pecuniary or interdictory measures provided for by Legislative Decree 231/2001) and image.

DISCIPLINARY SYSTEM APPLIED TO THIRD PARTIES

The inclusion of external collaborators and consultants in areas at risk of commission of offences pursuant to Legislative Decree No. 231/2001 also implies that they must comply with the rules and principles set out in the Model and the Code of Ethics, and consequently be subject to the rules of a disciplinary nature.

In advance, the entity must inform the person in question of the adoption of the Model and the Code of Ethics, as well as hand over a copy of the disciplinary regulations on administrative and criminal liability, thus enabling the effectiveness of the publicity (demonstrated by the acceptance of appropriate contractual clauses).

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Within the contracts entered into with external collaborators, consultants and professionals, a special clause is included that provides for the sanctionability of the conduct of the independent contractor, para-subordinate and, in general, any third party, in the event of conduct that does not comply with the provisions of the 231/2001 model such as to entail the risk of commission of the offences indicated by the relevant decree.

In the event that the third party recipient does not act in the name and on behalf of Dimar, the clause shall provide:

- Dimar's right to inspect the Model adopted by the other company;
- The mutual commitment of each party to comply with its own Model or compliance programme, penalising the relevant violations in accordance with the principle of gradualness, in accordance with the above.

Dimar undertakes to make the relevant documentation available to these subjects, so as to enable them to comply with the principles and conduct defined by the Model adopted.

THE PROCEDURE FOR IMPOSING SANCTIONS

This section sets out the procedures to be followed in the phase of imposing sanctions following the possible commission of breaches of the OMC or the Ethical Code by its addressees.

In particular, it is deemed appropriate to outline the procedure for the imposition of sanctions with regard to each category of addressee, indicating for each:

- The stage of contestation of the infringement to the person concerned;
- The stage of determination and subsequent imposition of the sanction.

Without prejudice to the principle of disciplinary action on the part of the Company, Article 6 of Legislative Decree No. 231/2001, as amended and supplemented, provides that the Supervisory Board has the task of supervising the operation of and compliance with the Model, as well as autonomous powers of initiative and control.

In any case, the necessary involvement of the Supervisory Board is envisaged in the procedure for ascertaining infringements and their subsequent imposition in the event of violations of the rules that make up the adopted Model.

Disciplinary proceedings may not be closed or a disciplinary sanction imposed for the above violations, without prior information and opinion of the Supervisory Board, even where the proposal to open disciplinary proceedings comes from the Board itself.

The infringement procedure shall, in any case, commence upon receipt, by the corporate bodies from time to time competent and indicated below, of the communication with which the Supervisory Body reports the violation of the Model, except in the event that the violations are directly detected by the competent corporate functions.

More specifically, in all cases in which the Supervisory Body receives a report (even anonymous) or acquires, in the course of its supervisory and control activities, elements that may lead to the danger

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of a violation of the Model, the Supervisory Body is obliged to take action in order to carry out the checks and controls within the scope of its activity and deemed appropriate. Once the verification and control activities have been completed, the SB assesses, on the basis of the elements in its possession, whether a sanctionable violation of the Model has actually occurred.

The Supervisory Board is required to identify the source and to check the truthfulness of the information contained in the report, making use, depending on its nature, of the Company's internal structures for carrying out in-depth investigations on the facts being judged; it may also directly hear the author of the report or the persons mentioned in it.

If so, it reports the violation to the competent corporate bodies.

If this is not the case, the Supervisory Board shall file a reasoned report, which shall be set out in the periodic reports and sent to the competent corporate functions for the purpose of assessing the possible relevance of the conduct with respect to other applicable laws or regulations.

With regard to violations of the Model encountered in the course of the control activities habitually performed by the Company, the Supervisory Board shall be promptly updated in order to initiate the procedure for the imposition of sanctions.

THE PROCEDURE FOR IMPOSING SANCTIONS ON DIRECTORS

If the Supervisory Board finds that the Model has been violated by a person holding the role of Apical, it sends a report to the Administrative Body containing:

- The description of the conduct observed;
- An indication of the provisions of the Model that have been violated;
- The details of the person responsible for the breach;
- Any documents proving the infringement and/or other evidence;
- The proposal of the type of sanction that could be imposed on the basis of the conduct complained of.

It is then the duty of the Supervisory Board to summon the Director by means of a written convocation, containing an indication of the contested conduct and of the Model's provisions that have been violated and indicating the date of the meeting, with notice to the interested party of the right to formulate any remarks and/or deductions, both written and verbal.

At the meeting, the hearing of the interested party, the acquisition of any statements made by the latter and the performance of any further investigations deemed appropriate shall be arranged.

The Supervisory Board, on the basis of the elements acquired, determines the sanction deemed applicable.

THE PROCEDURE FOR IMPOSING SANCTIONS ON EMPLOYEES OR EQUIVALENTS



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If a violation of the Model by a person who qualifies as an Employee is discovered, the procedure to ascertain the offence is carried out in compliance with the provisions of Article 7 of the Workers' Statute, as well as the applicable collective agreements.

In particular, the Supervisory Board submits a report to the Board of Directors containing:

- The description of the conduct observed;
- An indication of the provisions of the Model that have been violated;
- The details of the person responsible for the breach;
- Any documents proving the infringement and/or other evidence;
- The proposal of the type of sanction that could be imposed on the basis of the conduct complained of.

The procedure for establishing the offence and imposing any sanction then slavishly follows the requirements of Article 7 of the Workers' Statute and the applicable collective agreements.

Once the Supervisory Board's report has been acquired, the Company, also availing itself of the cooperation of the human resources organisation staff, shall notify the person concerned of the violation ascertained by the Supervisory Board, by means of a written notice, duly signed by the Employer, containing

- The precise indication of the conduct complained of and the provisions of the Model that have been breached;
- The notice of the right to formulate any deductions and/or written justifications within eight days of receipt of the notice, as well as to request the intervention of the representative of the trade union association to which the person concerned adheres or mandates.

The disciplinary regulations set out in the Workers' Statute provide for a minimum period of five days from receipt of the notice of infringement in which the employee may provide any justifications or bring elements in his defence, or request to be heard on the matter.

Following any counter-deductions by the person concerned, the Board of Directors shall decide on the determination and application of the sanction, giving reasons for any disagreement with the proposal formulated by the Supervisory Board.

The Board of Directors ensures the effective application of the sanction in compliance with the law and regulations, as well as with the provisions of collective bargaining and company regulations, where applicable.

The Supervisory Board, to which the measure imposing the sanction is sent for information, verifies its application.

THE PROCEDURE FOR IMPOSING SANCTIONS ON AUDITORS AND THE SUPERVISORY BODY

If the Supervisory Board finds that the Model has been violated by a member of an auditor and the Supervisory Board itself, it sends a report to the Board of Directors containing:

- The description of the conduct observed;

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- An indication of the provisions of the Model that have been violated;
- The details of the person responsible for the breach;
- Any documents proving the infringement and/or other evidence;
- The proposal of the type of sanction that could be imposed on the basis of the conduct complained of.

After hearing the alleged perpetrator in cross-examination, the Board of Directors, on the basis of the elements acquired, determines the sanction deemed applicable, justifying any disagreement with the proposal formulated by the Supervisory Board.

If the sanction deemed applicable consists in the revocation of the appointment, the Board of Directors, on the basis of the elements acquired, determines the sanction deemed applicable, justifying any disagreement with the proposal formulated by the Supervisory Board.

THE PROCEDURE FOR IMPOSING SANCTIONS ON THIRD PARTIES

If it finds that the Model has been violated by a Third Party Addressee, the Supervisory Board transmits a report to the Board of Directors containing:

- The description of the conduct observed;
- An indication of the provisions of the Model that have been violated;
- The details of the person responsible for the breach;
- Any documents proving the infringement and/or other evidence;
- The proposal of the type of sanction that could be imposed on the basis of the conduct complained of.

Once the Supervisory Board's report has been acquired, the Board of Directors decides on the determination and concrete application of the measure, justifying any disagreement with the proposal formulated by the Supervisory Board.

The Board of Directors then sends a written notice to the person concerned, containing an indication of the contested conduct and the provisions of the Model and/or the Code of Ethics that have been breached, as well as the contractually applicable remedy.

After hearing the alleged perpetrator in an adversarial manner, the final measure imposing the sanction is communicated in writing to the person concerned by the Board of Directors, which also provides for the actual application of the sanction in accordance with the law and regulations.

The Supervisory Board, to which the notice is sent for information, verifies the application of the contractual remedy applied.

WHISTLEBLOWING SYSTEM

With Legislative Decree No. 24 of 10 March 2023 (hereinafter also referred to as the "Decree"), published in the Official Gazette of 15 March 2023, the EU Directive 2019/1937 concerning "*the*



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protection of persons who report breaches of Union law" (the so-called whistleblowing discipline) was transposed into Italian law.

The disciplinary system set up by Legislative Decree No. 24/2023 distinguishes, for the various cases, between the natural person and the legal entity held liable and therefore the recipient of the sanction.

In particular:

- In cases where the channel has not been set up, where procedures have not been adopted or where procedures are not in compliance, the person responsible is identified in the policy-making body;
- in cases where the verification and analysis of the reports received has not been carried out, as well as when the obligation of confidentiality has been breached, the person responsible is the manager of the reports.

It should be noted that the management of the reports falls within the prerogatives attributable to the performance of the work activity of the person in charge of managing the reports; therefore, any failure to do so will entail the application of the sanctions set out in the applicable National Collective Agreement.

With reference, on the other hand, to the hypothesis of a sanction against a person who has adopted a retaliatory act,

it was made clear that the natural person identified as responsible for the retaliation is sanctioned.

The administrative fines are as follows:

- 10,000 to 50,000 euro when it establishes that the natural person identified as responsible has committed retaliation.

Any person who believes that he/she has suffered retaliation, including attempted or threatened retaliation, as a result of a report/disclosure/disclosure shall inform the ANAC, which shall ascertain the causal link between the retaliation and the report and, therefore, adopt the consequent measures. In particular, if the Authority considers that the communication is inadmissible, it will file it; if, on the other hand, it ascertains that it is well-founded and that there is a causal link between the report and the retaliation, it will initiate the sanctioning procedure.

In the case of a sanctioning measure, where the retaliation ascertained has been committed in the employment context of a person in the public sector, the Office in charge informs the Civil Service Department at the Presidency of the Council of Ministers and any guarantee or disciplinary bodies, for the measures falling within its competence. In the event of retaliation committed in the employment context of a person in the private sector, the Office in charge informs the National Labour Inspectorate for the relevant measures.



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On the other hand, it remains within the jurisdiction of the judicial authority to order the measures necessary to ensure the protection of the whistleblower (reinstatement in the workplace, compensation for damages, an order to cease the conduct, as well as the declaration of nullity of the acts adopted).

In proceedings before ANAC, retaliatory intent is presumed. In fact, an inversion of the burden of proof operates and, therefore, where the *whistleblower* proves that he or she has made a whistleblowing, complaint, or public disclosure and has suffered retaliation as a result thereof, the burden of proof shifts to the person who carried out the alleged retaliation.

The latter must therefore prove that the alleged retaliation is not related to the report/whistleblowing but depends on reasons unrelated to the report/whistleblowing.

This presumption operates only in favour of the whistleblower and not also in favour of the facilitator and assimilated persons, who will therefore have to prove that the acts suffered by the employer are consequent to the whistleblower's report.

The same evidentiary regime also applies in judicial, administrative and out-of-court proceedings concerning the establishment of the prohibited conduct, in which retaliation is presumed to be a consequence of the report, and it is for the employer to provide evidence that the retaliatory acts are not a consequence of the report made by the employee but are attributable to extraneous reasons;

- 10,000 to 50,000 euro when it establishes that the natural person identified as responsible obstructed the reporting or attempted to obstruct it;
- from 10,000 to 50,000 euro when it finds that the natural person identified as responsible has breached the obligation of confidentiality set out in Article 12 of Legislative Decree No. 24/2023.

This is without prejudice to the sanctions applicable by the Garante per la protezione dei dati personali for the profiles falling within its competence according to the rules on personal data;

- EUR 10,000 to EUR 50,000 when it establishes that no reporting channels have been set up; in this case, the governing body in both public and private sector entities is held responsible;
- from EUR 10,000 to EUR 50,000 when it establishes that procedures for making and handling reports have not been adopted, or that the adoption of such procedures does not comply with the provisions of the decree; in this case, the governing body is considered responsible in both public and private sector entities;
- EUR 10,000 to EUR 50,000 when it establishes that the activity of verification and analysis of the reports received has not been carried out; in this case the manager of the reports is held responsible;
- from EUR 500 to EUR 2,500, when the reporting person's civil liability for defamation or slander in cases of intentional misconduct or gross negligence is established, unless he/she



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has already been convicted, also at first instance, of the offences of defamation or slander or of the same offences committed with the report to the judicial authority.