

U. Del Corona & Scardigli S.r.l.
ANTI-CORRUPTION GUIDELINES

INTERNAL CONTROL PROCEDURE 231 System	
ANTI-CORRUPTION GUIDELINES	P-INT-1

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1. INTRODUCTION

1.1 - Objectives of the Guidelines

The company U. Del Corona & Scardigli Srl (for the sake of brevity, referred to as "**DCS**" or the "**Company**") believes that ethics in conducting business favors entrepreneurial activity, spreading the image of loyalty, transparency, fairness and reliability. For this reason DCS has the primary objective of exercising all its activities in compliance with the regulations in force, not only hoping for, but demanding that external relations are based on the observance of laws, regulations and what is set out in its own Ethical Code.

In general, for DCS Staff, for Business Partners and for anyone who carries out activities for or on behalf of the Company, the Anti-Corruption Laws qualify as illegal the promise, offer, payment or acceptance, directly or indirectly, of money or other benefits for the purpose of obtaining or maintaining a business or ensuring an unfair advantage in relation to business activities.

From this point of view, **the Company does not allow any form of corruption and undertakes to comply with the Anti-Corruption regulations** in force in all the countries in which it operates, directly or through subsidiaries.

The **Anti-Corruption Guidelines** (for the sake of brevity, indicated as "**Guidelines**") aim to provide a systematic framework of **principles, rules of conduct and controls** to:

- **prevent** the directors, employees, consultants, collaborators and partners of the Company from being involved in any way for corruption;
- **detect, report and manage** any cases of corruption that may occur;
- in general **to ensure compliance with Anti-Corruption Laws**.

The guidelines mentioned in this document, drawn up on the basis of a specific analysis of corruption risks that can be identified in the company's operations, are therefore aimed at identifying and articulating **corruption prevention strategies** on which to base the development of specific **protocols, operating instructions and procedures**, intended as internal **Regulatory Instruments** to prevent corruption risks.

This document must be considered in conjunction not only with the Code of Ethics, but also with the Organization, Management and Control Model pursuant to Legislative Decree 231/01 applied by the Company.

1.2 - Scope of application

The Anti-Corruption Guidelines, approved by the Board of Directors of DCS, apply to all activities and all transactions carried out by the Company, in Italy and abroad and are extended, as part of the management activity and coordination exercised by DCS, to the **Companies controlled** by it.

The Guidelines apply to all **DCS Staff** and **to all those who carry out activities on behalf or in the interests of DCS**, who are required to know the anti-corruption regulations applicable in each jurisdiction in which they carry out their activities on behalf of the Company.

DCS will also use its influence, as far as reasonable under the circumstances, so that the companies and entities (i.e. joint ventures, consortia) in which DCS has a **non-controlling stake** and the **Business Partners** comply with the standards defined in these Guidelines, adopting and maintaining an adequate internal control system in line with the requirements established by the Anti-Corruption Laws. In any case, the representatives indicated by DCS in such companies and institutions will do everything possible so that the standards mentioned in these Anti-corruption Guidelines are adopted. The circumstances that are relevant for the purpose of adopting these standards include the degree of ownership held by DCS in the company or entity (i.e. joint ventures, consortia), and the laws and regulations that govern the business in the country in which the company or institution is established or where the activities are based.

These Guidelines apply to DCS from the date of adoption by the Board of Directors.

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1.3 - Methods of implementation by the Subsidiaries

Each company controlled by DCS will adopt the Anti-Corruption Guidelines by resolution of its own administrative Body (or by other corporate body to which, according to the by-laws or the legislation of the State to which the company belongs, the powers to take such resolutions are delegated) no later than June 30, 2019.

In order to regulate in greater detail the internal rules and the anti-corruption controls, each subsidiary may adopt and apply, within reasonable time, in addition to the DCS Anti-Corruption Regulatory Instruments, also further protocols and procedures to deal with specific risks or discipline processes typical of his business, and / or other peculiar aspects of the company.

These Guidelines will be translated into English. The translation into other languages, if deemed necessary by the administrative Body of the foreign subsidiaries, must be carried out by each subsidiary company, which must in any case guarantee the correspondence of the translated text with the original one.

The Subsidiaries will ensure that their Subsidiaries adopt these Guidelines and equip themselves with specific Anti-Corruption Regulations, applying *mutatis mutandis* the provisions of this paragraph.

All DCS Controlled Companies must notify the parent company of the date of adoption of their Anti-Corruption Guidelines.

1.4 - Definitions, abbreviations and acronyms

For the purposes of these Guidelines, the following terms have the meaning as follows:

BUSINESS PARTNER: each third party, non-employee, who receives or supplies products or services to / from DCS or who acts on behalf of DCS or who is likely to have a Relevant Contact in the performance of their duties on behalf of DCS (e.g. joint venture, intermediaries, consultants, agents, customs operators, etc.)

CODE OF ETHICS: the Code of Ethics adopted by DCS.

CONSULTANT: a natural person or independent company that works on behalf of DCS with the aim of providing (i) intellectual services related to specialist opinions and studies or (ii) professional services / services where the management of Relevant Contacts on behalf of or in interest of DCS is an integral part of the main object of the contract and not only additional / ancillary.

RELEVANT CONTACTS: any direct or indirect contact relating to:

- a. institutional activities of any institution or any official with legislative, executive, administrative, judicial or other public power or belonging to any political party or international public organization;
- b. any investigation, inspection, control, evaluation, license, permit, registration of the public administration or a public institution or a similar administrative, regulatory or executive action;
- c. any potential or current contract with a public administration or public institution or other operations or activities, involving a public administration or a public institution or a company owned or controlled by a public administration, a political party or an international public organization;
- d. entertainment, training expenses, reimbursement of expenses or gifts in favor of a Public Official or private individual;
- e. any other negotiation, agreement or meeting with a public administration or public institution or an international public organization or a Public Official, with the exception of meetings that do not involve the support of any role, if such meetings are with a Public Official acting in its own ministerial, administrative or legal role, and for the sole purpose of requesting interpretation or opinion about the application of rules, the explanation of procedures, to present documents to the administration or legal aspects of a private transaction and similar activities;
- f. any contact with private subjects who hold senior positions or subject to the management or supervision of one of the top managers within a company or a consortium that may involve the giving, receiving or promise of money or other benefit, for themselves or for others, in order to perform or omit acts in violation of the obligations inherent to the office of the aforementioned subjects, with harm to the company to which they belong; and

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g. similar activities

SUBSIDIARY: any entity and company directly or indirectly controlled by DCS or by one of its subsidiaries, in Italy and abroad.

DCS: U. Del Corona & Scardigli S.r.l.

DUE DILIGENCE: in the field of anti-corruption it is the preliminary detailed check of the relevant aspects on the compliance of the Partner's features with the anti-corruption requirements defined by DCS with reference to these Guidelines.

FACILITATION PAYMENTS: unofficial payments made to a Public Official, for the purpose of speeding up, encouraging, ensuring and generally facilitating the performance of a routine activity or an activity included in ones' duties by Public Officials.

EXTORTION PAYMENTS: donations of money or other benefits extorted from private subjects by Public Officials abusing their office and their powers.

FAMILY: the spouse of the Public Official; grandparents, parents, brothers and sisters, children, grandchildren, uncles and the first cousins of the Public Official and his/her spouse; the spouse of each such person; and any other person who shares the house with them; the spouse of the private individual; grandparents, parents, brothers and sisters, children, grandchildren, uncles and the first cousins of the private individual and his/her spouse; the spouse of each such person; and any other person who shares the house with them.

SUPPLIER: it is the economic operator (natural person, legal person or groups) potentially able to satisfy a certain supply need for goods, works and services.

INTERMEDIARY: a natural person or independent company that DCS keeps at its service in order to: (i) promote the commercial interests of DCS and / or a Subsidiary in relation to a single transaction / project; (ii) facilitate the stipulation and / or execution of contracts with third parties and / or (iii) put in contact / introduce DCS and / or a Controlled Company to one or more other parties in order to procure / produce or negotiate a deal.

JOINT VENTURE: contracts aimed at the establishment of joint ventures, consortia, temporary business groupings, associations, collaboration agreements or other entities with or without legal personality, in which DCS holds an interest, with the exception of associations that operate without profit and pursue solidarity and / or social utility goals.

ANTI-CORRUPTION LAWS: indicates (i) the anti-corruption provisions contained in the Italian Penal Code, in the Italian Civil Code and in other applicable national laws, including the Legislative Decree No. 231 of 2001, (ii) the FCPA (US Foreign Corrupt Practices Act), (iii) the UK Bribery Act, (iv) the other laws of public and commercial law against corruption in force worldwide and (v) international treaties anti-corruption, such as the Organization for Economic Cooperation and Development Convention on combating bribery of foreign public officials in international business operations and the United Nations Convention against corruption.

MODEL 231: the Organization, Management and Control Model of DCS adopted pursuant to Legislative Decree No. 231 of 2001.

SUPERVISORY BODY: the Supervisory Body of DCS, as defined in the Model 231 adopted by DCS and appointed in application of the same.

STAFF AT RISK: every employee or manager of DCS, who:

- a. is likely to have a Relevant Contact with a Public Official and / or a private individual in connection with his work;
- b. oversees employees or business partners who are likely to have Relevant Contacts;
- c. may enter into a contract with third parties on behalf of DCS or has a significant influence on the decision-making process in relation to the assignment of such contracts;
- d. is involved in issues related to internal controls or other activities governed by Anti-Corruption Laws;
- e. each DCS employee identified as being at risk by a unit manager, project manager or manager belonging to one of the above categories.

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DCS STAFF: administrators, executives, members of corporate bodies, management and employees of DCS.

PUBLIC OFFICIAL:

- a. anyone who exercises a public legislative, judicial or administrative function;
- b. anyone acting in official capacity in the interest or on behalf of (i) a national, regional or local public administration, (ii) an agency, office or body of the European Union or a Italian, foreign, national, regional or local public administration, (iii) a company owned, controlled or owned by an Italian or foreign public administration, (iv) an international public organization, such as the European Bank for Reconstruction and Development, the International Bank for Reconstruction and Development, the International Monetary Fund, the World Bank, the United Nations or the World Trade Organization, or (v) a political party, a member of a political party or a Italian or foreign candidate for political office;
- c. any person in charge of a public service, that is those who, for whatever reason, provide a public service, where public service means an activity that is regulated in the same form as the public function, but characterized by the lack of the latter's typical powers. The carrying out of simple tasks of order and the provision of merely material work are excluded.

ANTI-CORRUPTION REGULATORY INSTRUMENTS: the procedures, operating instructions and protocols (so-called Regulatory Instruments) or contractual instruments which, within the sphere of the processes of competence, are also aimed at preventing the risks related to corruption with reference to the sensitive activities identified in Model 231 in relation to crimes related to corruption, including these Guidelines and those concerning the following issues:

1. judicial and arbitration proceedings
2. authorizations and relations with the institutions
3. disposing finance
4. settlement agreements
5. purchases of goods and services
6. anti-corruption provisions contained in the internal regulations governing the selection of staff;
7. consultancy and professional services
8. gifts, hospitality and acts of courtesy
9. sponsorships and donations
10. public funds management
11. reports to the Supervisory Body
12. reimbursements of expenses, advances and entertainment expenses
13. cash and financial flows
14. negotiation, subscription and execution of contracts with private parties
15. joint venture contracts
16. brokerage contracts
17. relations with public bodies, supervisory authorities and public security
18. acquisition and management of funded projects
19. standards of contractual clauses in reference to the administrative responsibility of the company for administrative offenses dependent on a crime
20. unlawful conduct by employees
21. reports of suspicions - whistleblowing
22. any other procedure, operating instruction or contractual instrument that incorporates provisions aimed at preventing the risks related to corruption contained in these Anti-corruption Guidelines and / or in the Company's Model 231.

UK BRIBERY ACT: Bribery Act 2010 of the United Kingdom (and all associated secondary legislation) and subsequent amendments and additions.

2. REFERENCES

2.1 - Internal references

Internal reference in Anti-corruption matters are:

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- the DCS Code of Ethics;
- the 231 Model adopted by the Company;
- each Regulatory Instrument that updates and / or integrates the references indicated above;
- the normative documents in force that regulate matters related to the subject matter of the present framework and which apply insofar as they do not conflict with the latter and are consistent with the corporate organizational structure in force.

2.2 - Anti-corruption laws

In recent years the number of countries that have laws that prohibit the corruption of their Public Officials is growing, and many States have laws that consider international corruption a crime, that means corruption of Public Officials of other Countries by bodies subject to their jurisdiction.

In addition many countries have laws that also prohibit private bribery.

Since DCS has its registered office in Italy, DCS and the DCS Staff are subject to Italian law and, in particular, to the provisions:

- of the Italian penal code;
- of the Italian civil code, as regards corruption between private individuals;
- of Legislative Decree No. 231/2001, which governs the administrative liability of entities for crimes, such as internal and international corruption, committed by their directors, employees or collaborators, in Italy and abroad, in the interest or to the benefit of the company.

Being a multinational organization that carries out its business activities in multiple countries and jurisdictions around the world, DCS and the DCS Staff are also subject to the laws of many other countries, including those of ratification of international conventions, which prohibit the corruption of Public Officials and corruption among private individuals, such as:

- the Organization for Economic Cooperation and Development Convention (OECD) of 1997 on the fight against corruption of foreign Public Officials in international economic operations¹;
 - the United Nations Convention against Corruption - UNCAC 2005²;
 - the Foreign Corrupt Practices Act (FCPA) issued in 1977 in the United States;
 - the UK Bribery Act issued in 2010 in the United Kingdom,
- and their subsequent amendments and additions.

Anti-Corruption Laws:

- prohibit payments made either directly or indirectly - including those payments made to anyone with the knowledge that the payment will be shared with a Public Official or with a private individual - as well as offers or promises of giving money or other benefits for corruption of Public Officials or private individuals.
Under the Anti-Corruption Laws, DCS and / or DCS Staff may be held responsible for offers or payments made by anyone acting on behalf of the Company in connection with business activities, if DCS and / or DCS Staff is aware of or reasonably should have been aware that such offer or payment is improperly made;
- require companies to acquire and keep books, registers and accounting records that, with reasonable detail, accurately and properly reflect transactions, expenses (even if not "significant" from an accounting point of view), acquisitions and disposals of assets;
- even foresee that the inaccuracies in the reporting of payments without corrupt purposes constitute violations.

¹ The OECD convention was ratified by Italy with Law 300 of 29 September 2000, the same law that gave the government delegation to include in our legal system the administrative responsibility of legal persons (regulated by Legislative Decree 231/2001 which is the decree of implementation of this delegation).

² The United Nations Convention against Corruption (also known as the Merida Convention) entered into force on December 14, 2005 and, to date, has been signed by almost 150 countries, including Italy. The Convention was implemented by the European Union by Council Decision 2008/801 / EC of 25 September 2008. Italy ratified the Merida Convention with Law 116 of 3 August 2009; the same law also provided for the first alignment of the Italian legislative context with the requirements of the Convention.

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In order to maximize the effectiveness of the sanctions, companies are usually prevented from holding their staff harmless from the responsibilities provided for by the Anti-Corruption Laws.

2.3 - Consequences of failure to comply with Anti-Corruption Laws

In recent years the application of Anti-Corruption Laws has become more frequent and the penalties have become significantly more severe.

The natural and legal persons who violate the Anti-Corruption Laws may incur considerable financial penalties and natural persons may be sentenced to prison terms or suffer other types of sanctions.

These violations can also lead to other consequences foreseen by the law, such as the disqualification from contracting with public bodies, the confiscation of the profit of the crime or claims for damages. More importantly, the company's reputation could be severely damaged.

3. ANTI-CORRUPTION POLICY: PRINCIPLES AND GENERAL RULES OF CONDUCT

DCS, in line with its Code of Ethics, is committed to conducting its commercial activities and business in a way that does not facilitate or risk involvement in illicit situations.

To this end, **DCS prohibits any type of corruption in any form or manner** and in any jurisdiction, even if such activities were in practice admitted, tolerated and not prosecuted judicially. This is both in relations with **public subjects** and with **private subjects**.

In detail, **DCS forbids to:**

- offer, promise, give, pay, authorize someone to give, directly or indirectly, money, gifts or other benefits to a Public Official or to a private individual or their Family member or persons indicated by them (Active Corruption)
- accept or authorize someone to accept, directly or indirectly, money, gifts or other benefits or requests or solicitations of economic advantages or other benefits from a Public Official or a private individual (Passive Corruption);

when the intention is to:

- a. influence the independence of judgment or induce a Public Official or private individual to perform his duties or any function of a public nature in an improper manner, or any activity associated with a business or reward him for having done so;
- b. influence an official act (or an omission) or any decision by a Public Official or an individual in violation of an official duty³ or obligation of loyalty;
- c. obtain a benefit of any kind, not only for interest and / or benefit to the Company, but also for personal interest and / or benefit or for a Family member or acquaintance; or
- d. violate the applicable laws in any case.

The prohibited conduct includes not only receiving but also **offering or promising to receive** by DCS Staff (direct corruption) or by anyone acting on behalf of DCS (indirect corruption) material benefits, economic advantages or any other benefit in relation to business activities, which may determine the same consequences as in the previous point.

The aforementioned prohibition is not only limited to cash payments and includes, for corruption purposes:

- gifts;
- acts of courtesy paid to third parties, such as meals, transport, hospitality in general, entertainment;
- contributions in kind, such as sponsorships;
- commercial activities, jobs, professional or consulting assignments;
- investment opportunities;
- confidential information that could be used to trade in securities and regulated products;
- personal discounts and credits;

³ Undue remuneration or the promise of money or other benefits, in light of the new formulation of the art. 318 Criminal Code, must not necessarily be in a synallagmatic relationship with a specific act of the public official, but **it is sufficient that it be paid or promised in relation to the exercise of the public functions** held by the Public Official.

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- Facilitation Payments;
- assistance or support for family members;
- loans to political parties;
- other advantages or other direct or indirect benefits.

As a result of the above:

- i. All DCS relations with, or referred to, or involving a Public Official must be conducted in compliance with these Guidelines, the related Anti-Corruption Regulations and the provisions of the Code of Ethics.
- ii. All DCS relationships with, or referred to, individuals deemed at risk of corruption must be conducted in compliance with these Guidelines, the related Anti-Corruption Regulations and the provisions of the Code of Ethics.
- iii. The DCS Staff is responsible, each member for its own competence, for compliance with the Guidelines and the related Anti-Corruption Legislative Instruments. In particular, the unit managers and the coordinators of the different company departments are called upon to monitor, among other things, the observation of these Guidelines and Legislative Instruments by their collaborators and to adopt measures to prevent, identify and report potential violations.
- iv. No questionable or illegal practice (including Facilitation Payments) can in any case be justified or tolerated due to the fact that it is "customary" in the economic sectors or in the countries in which DCS operates. No performance must be imposed or accepted if it can be achieved only by compromising the ethical standards defined by DCS.
- v. The financial resources obtained in the context of the business activity are managed in compliance with the specific company regulations that implement the principles and contents of the Code of Ethics and the specific control standards set forth in the Model 231 and in any case with methods that prevent the possibility of creating undue or unforeseen financial resources.
- vi. DCS Staff who violate these Guidelines, Anti-Corruption Regulations and / or Anti-Corruption Laws or who does not denounce known or suspected unlawful actions of others will be subject to disciplinary measures commensurate with the seriousness of the violation carried out, up to, and including, dismissal and any other legal action necessary to protect the interests of DCS.
 The managers of each unit and company function must actively encourage their collaborators to comply with these Guidelines, the Anti-Corruption Regulations and / or Anti-Corruption Laws and will be subject to disciplinary measures if they are aware that the prohibited conduct is perpetrated by the staff under their supervision and have not undertaken the necessary and appropriate corrective measures.
 The applicable sanctions will be applied in compliance with the provisions of the Legislative Instruments, the law and the National Collective Labor Agreement applied by the Company.
 DCS consultants, collaborators and Business Partners who violate these Guidelines and / or Anti-Corruption Laws will be subject to contractual remedies, including the suspension of execution and, until the termination of the contract, to the prohibition from having commercial relations with DCS and claims for damages.
- vii. DCS Staff will not be fired, demised, suspended, threatened, harassed or discriminated in any way in the processing of work for refusing to make a prohibited payment, even if such refusal gave rise to the loss of a business or other adverse consequence for the business.
- viii. DCS Staff must avoid and report any situation that may constitute or determine a conflict of interest between personal family economic activities and the function they cover within the structure or body they belong to. In particular, any situation that may constitute or determine a conflict of interest must be promptly communicated to the hierarchical superior or to the body of which one is a part and to the Person in charge of Anti-corruption. Likewise, the person involved must refrain from intervening in the operational / decision-making process and the hierarchical superior or the reference body, after having heard the Anti-Corruption Officer:
 - identifies the operational solutions designed to safeguard the transparency and correctness of the conduct in the performance of the activities in the specific case;
 - transmits to the interested parties - and for information to the Responsible for Anti-Corruption - the necessary written instructions;
 - archives the received and transmitted documentation.
- ix. Except for cases of slander or defamation, DCS undertakes to protect its employees if they report illegal conduct, which they have found out because of the employment relationship, preventing them from being subjected to any kind of discriminatory measure.

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In the context of the disciplinary procedure that could arise following the report, the identity of the informant cannot be revealed without his consent, provided that the dispute of the disciplinary charge is based on separate and further assessments with respect to the report.

If the dispute is based, in whole or in part, on the report, the identity may be revealed where its knowledge is absolutely essential for the defense of the incriminated person.

All the aforementioned rules of conduct relating to relations with members of the Public Administration must also be observed with reference to members of the International Criminal Court or European Community bodies and officials of the European Community and foreign States.

3.1 - Responsible for Anti-Corruption

The Anti-Corruption Officer is responsible for ensuring compliance of company operations with regulatory provisions and internal rules for the prevention of corruption.

The Anti-Corruption Officer is chosen from one of the members of the Company's Board of Directors, who must assign to the same functions and appropriate powers to carry out the assignment with full autonomy, acknowledging effective supervisory powers.

The tasks assigned to the Anti-Corruption Officer include:

- a. to verify the effective application and suitability of these Guidelines and the related Anti-Corruption Legislative Instruments, as well as propose the modification of the same when significant violations of the provisions are ascertained or when changes occur in the organization or in the activity of the Company;
- b. to identify the staff to be included in the Anti-Corruption training programs, in conjunction with the Supervisory Body
- c. to define the training plan in conjunction with the Supervisory Body for what is of interest;
- d. to monitor the actual participation of employees in the training courses and the relative tracking of the same;
- e. to report on the carried out activity in cases where the Board of Directors requests it or if the Manager considers it appropriate;
- f. to report to the Board of Directors and to the Supervisory Body on the dysfunctions about the implementation of measures concerning the prevention of corruption;
- g. to manage and authorize any exceptions with respect to the provisions in the Anti-Corruption Legislative Instruments, giving appropriate notice to the Supervisory Body;
- h. to manage cases of reporting by DCS Staff or Business Partners of illegal, known or suspicious conduct, giving appropriate notice to the Supervisory Body;
- i. to propose to the Board of Directors the exercise of disciplinary actions against employees who have not correctly implemented measures to prevent corruption;
- j. to propose to the Board of Directors the application of sanctions against Business Partners in the event of violations of the Anti-Corruption regulations or of these Guidelines;
- k. to plan, follow and manage the extension of these Guidelines and the DCS Anti-corruption compliance program to the subsidiaries;
- l. to transmit by 15 December of each year (i) to the Supervisory Body, (ii) to the Board of Statutory Auditors and (iii) to the Board of Directors of DCS a report containing the results of the carried out activity, mentioning:
 - the dysfunctions about the implementation of measures concerning the prevention of corruption
 - the list of employees that can operate in sectors particularly exposed to corruption
 - the number of non-conformities detected in the process
- m. to promote and carry out periodic meetings (at least one meeting per year) with the Supervisory Body in order to coordinate the respective activities (for example in relation to training plans, improvement actions on the control system, verification and monitoring activities, etc.).

The Anti-Corruption Officer may set up an **Anti-Corruption Support Unit**, identifying the DCS Staff assigned to it at its own discretion and establishing the related tasks and duties.

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4. FACILITATION AND EXTORTION PAYMENTS

4.1 - Facilitation Payments

The Facilitation Payments are unofficial payments made to a Public Official, in order to speed up, promote, ensure and generally facilitate the performance of a routine activity or an activity foreseen in the context of their duties by the Public Official. Often the amount of these payments is small, the refusal of which could however have significant consequences for the person to whom they are requested.

The Facilitation Payments, pursuant to current regulations, constitute a form of corruption; therefore they are expressly prohibited.

It is not acceptable for any employee of DCS or subsidiary or any business partner to use these types of payments in any circumstances.

Although in some countries it is common practice for public officials to request Facilitation Payments, DCS prohibits their practice anywhere in the world and, despite local customs, will treat them as a violation of these Guidelines.

4.2 - Extortion Payments

The Extortion payments are offenses in most jurisdictions⁴. They occur when a public official, abusing his quality and his powers, **forces** a private individual to give or unduly promise him or a third party money or other benefits.

In the case of an Extortion Payment to a Public Official, the related payment must be promptly identified and duly documented. In particular, the DCS Staff involved transmits a report to their immediate superior indicating the date, place, amount paid and a description of the objective circumstances **of violence or serious and imminent threat** in which the payment was made.

The immediate superior consults the Company's Anti-Corruption Officer for any actions to be taken. The fact must be promptly communicated to the Supervisory Body by the Anti-Corruption Manager.

The Extortion Payments fall within the DCS accounting corporate facts; the accounting records linked to them must be made in accordance with the DCS rules on financial statements and accounting and supported by the reference documentation.

The Anti-Corruption Laws also sanction the conduct of the public official who, abusing his quality and his powers, induces a private individual to give or promise unduly, to him or to a third party, money or other benefits, **without forcing him with the use of violence or threats**. In such cases also the private victim **of undue induction** is sanctioned and the sanction is applied not only in case the donation of money or the donation of other utilities has materialized, but also if it was only a **promise**.

For these reasons the Staff of DCS, subsidiary companies or Business Partners **are expressly forbidden to give or promise** money or other benefits to a Public Official or to a third party indicated by him when he **induces or exercises**

⁴ In Italy this criminal offense is provided for by the art. 317 of penal code. - Bribery. The Italian penal code also provides for, in art. 319 *quater*, the crime of Undue induction to give or promise benefits. The difference between the two types of crime is due to the different **constrictive or inductive** conduct of the public official. Bribery occurs if the subject performing a public function **forces** someone with **violence or serious or imminent threat** to carry out an action that otherwise he would not have carried out, thus placing him in a position of subjection.

On the other hand, the **undue induction** takes place when the behavior of the public official is aimed at the false representation of the existence of a situation such that the private individual can convince himself of the convenience for him to make a promise or to give money or other benefit.

While in the case of constrictive extortion the private victim of the unlawful conduct of the public official is not punished, **he is instead criminally sanctioned in case of undue induction if he provides the payment or other benefits, or even limits himself to promising them**.

For the purposes of committing the crime of undue induction referred to in art. 319 *quater* of the Italian Penal Code, **it is sufficient the promise of money** or other benefit made by the induced person to the public official, without any relevance of a mental reservation not to fulfill or the intention to solicit the intervention of the judicial police so that the giving takes place under their control.

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pressure to keep such unlawful conduct, abusing his authority or misusing his powers, without the use of violence or threats.

DCS Staff who have been subjected to undue induction by a Public Official to give money or other benefits, transmit to their immediate superior a report indicating the date, place and description of the objective circumstances in which the fact occurred.

The immediate superior consults the Company's Anti-Corruption Officer for any actions to be taken. The fact must be promptly communicated to the Supervisory Body by the Anti-Corruption Manager.

5. OFFERED AND RECEIVED GIFTS, EXPENSES AND HOSPITALITY

Gifts, payments or other benefits, including hospitality treatments, can be made or received if they fall within the context of ordinary commercial courtesy relations, if they are of modest value and if:

- do not to compromise the integrity and / or reputation of one of the parties;
- cannot be interpreted by an impartial observer as aimed at creating an obligation of gratitude or at acquiring advantages improperly.

In line with the provisions of the DCS Code of Ethics, gifts, economic advantage or other benefits, including hospitality treatment and courtesy expenses offered or received under any circumstances must be **reasonable and in good faith**.

They are considered reasonable and in good faith when they are directly linked to:

- the promotion, demonstration or illustration of the services performed by DCS;
- participation in seminars or training workshops;
- developing and maintaining cordial business relationships.

Any gift, economic advantage or other benefit, including hospitality treatments, must have all the following characteristics and:

- a) must not consist of a cash payment but must be represented solely by goods in kind;
- b) must be of modest value;
- c) must be sporadic for those who grant or receive it;
- d) must be carried out in relation to legitimate business purposes and in good faith;
- e) must never be granted or received to give or obtain an undue advantage;
- f) must not be motivated by the desire to exercise an illicit influence or by the expectation of reciprocity;
- g) must be reasonable in the circumstances;
- h) must be in good taste and conform to generally accepted standards of professional courtesy;
- i) must comply with local laws and regulations applicable to the Public Official or private individual, including, where existing, the codes of conduct of the organizations or bodies to which they belong.

5.1 - Gifts, economic advantages or other benefits including hospitality offered to or received by DCS Staff

As indicated in the previous paragraph, any gift, economic advantage or other benefit - including hospitality treatments - offered to, or received by DCS Staff must, from an objective point of view, be reasonable and in good faith.

Anyone who receives offers of gifts, economic advantages, or other benefits, including hospitality treatments that cannot be considered as acts of commercial courtesy of a modest value, must refuse them and immediately inform (i) the direct superior and (ii) the company's Responsible for the Anti-corruption.

5.2 - Gifts, economic advantages, other benefits including the hospitality treatment offered to third parties

As stated above in paragraph 5, any gift, economic advantage or other benefit, including the treatment of hospitality given by DCS or by DCS Staff, even if paid through the use of personal financial resources, to a Public Official or to a private individual must, from an objective point of view, be reasonable and in good faith, basing on what was previously said.

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Gifts, financial advantages or other reasonable and good faith benefits must be approved in line with the provisions of the DCS Anti-Corruption Regulations governing gifts, other benefits and attention to third parties.

These expenses must be recorded accurately and transparently in the Company's books and records and in sufficient detail and must be supported by reference documentation to identify the name and title of each beneficiary as well as the purpose of the payment or other benefit.

Any gift, hospitality or other benefit for a Family Member or other person indicated by a Business Partner or a private individual, which has been proposed at the request of a Business Partner or a Public Official or a private individual in connection with the relationship of the beneficiary with a Business Partner or a Public Official or a private individual, must be treated as a benefit provided to that Business Partner or to that Public Official or to that private individual and is therefore subject to the limitations provided by these Guidelines and by the relevant Anti-Corruption Regulations.

6. POLITICAL CONTRIBUTIONS

The political contributions unduly bestowed can constitute a crime of corruption and therefore present the risk of generating consequent responsibilities. The risks are that political contributions can be used by a company as an improper means of corruption to maintain or gain a business advantage such as winning a contract, obtaining a permit or a license or getting the legislation defined in a business-friendly way.

Because of these risks, as required by the Code of Ethics DCS:

- does not finance political parties or their candidates, neither in Italy nor abroad, and does not carry out sponsorships and / or events that have an exclusive purpose of political propaganda;
- refrains from any form of direct or indirect pressure on politicians and does not pay contributions of any kind to organizations with which a conflict of interest may be identified, either in cash or in kind (such as donations of goods or purchase of tickets for fundraising events);
- recognizes, however, the right of every Employee or Collaborator to participate as a single individual in the political process, provided, however, that he clarifies promptly not to represent DCS during this process.

7. CHARITY CONTRIBUTIONS AND DONATIONS

Charity contributions and donations to charitable organizations and non-profit organizations are permitted on the condition that they are not carried out in order to obtain a personal advantage or any other benefit of a Public Official or private individual or their family members. Contributions must not be made in order to inappropriately influence the beneficiary or in exchange for any commercial advantage.

All charitable contributions must be approved according to the Company's Anti-Corruption Regulations.

The Anti-Corruption Regulation Instrument on charitable contributions must meet the following minimum standards:

- a. among the beneficiaries of the contributions can be included exclusively charitable institutions and non-profit organizations that are set up and registered in compliance with current legislation; individuals cannot in any way be beneficiaries of a donation;
- b. contributions must be made only in favor of known, reliable bodies that enjoy a good reputation;
- c. all contributions must be made in compliance with the approved maximum spending limits;
- d. the process of approval of contributions must be regulated and this must include an adequate description of the nature and purpose of the individual contribution and the verification of the legitimacy of the contribution according to the applicable laws;
- e. in the case of cash contributions, payments to the beneficiary institution must be made exclusively to the account registered in the name of the beneficiary institution; it is not allowed to make payments on coded accounts or in cash, or to a subject other than the beneficiary entity or in a third country other than the country of the beneficiary institution;
- f. contributions must be recorded truthfully and transparently in the books and records of the company.

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8. SPONSORSHIP ACTIVITIES

Sponsorship activities can also raise Anti-Corruption issues.

All sponsorships must be approved, in order to ensure compliance with the Anti-Corruption Laws, in accordance with the provisions of the Anti-Corruption Regulations that govern the request, authorization, stipulation and management of sponsorship contracts.

Any Regulatory Instrument related to sponsorship activities must comply with the following minimum standards:

- a. the partners in sponsorship contracts must be only known and reliable bodies or individuals;
- b. all sponsorship activities must be carried out in accordance with the approved maximum spending limits;
- c. the process of approval of the sponsorships must be regulated and for the purpose of such approval there must be an adequate description of the nature and purpose of the individual initiative and the verification of the legitimacy of the initiative based on the applicable laws;
- d. the sponsorship contract must be in writing and must contain:
- e. the indication of the currency and the sponsorship fee;
- f. the terms for invoicing (or payment methods) and payment terms, taking into account that such payments can be made exclusively in favor of the counterparty and in the country in which the counterparty is established, exclusively on the registered account of the counterparty, as indicated in the contract and never on encrypted or cash accounts;
- g. the commitment of the other party to comply with the applicable laws, the Anti-Corruption Laws and the anti-corruption rules adopted by DCS, and the commitment to record the amount received in its books and records in a correct and transparent manner;
- h. an express termination clause with the right of DCS to terminate the contract, interrupt payments and obtain compensation for damages in the event of violation of the obligations, declarations and guarantees as reported above by the counterparty;
- i. in line with the legislative and internal provisions of DCS applicable in the matter, the amount paid in accordance with the sponsorship contract must be recorded in the books and records of DCS in a correct and transparent manner;
- j. payments must be made exclusively as indicated in the sponsorship contract, after verifying that the service has actually been provided.

9. SUPPLIERS

DCS may be held liable for corruption activities committed by suppliers who provide services for or on behalf of DCS and their sub-contractors. It is therefore mandatory for DCS suppliers to comply with the ethical standards and qualification requirements established by DCS.

DCS providers must refrain from engaging in corrupt conduct with reference to any person with whom they may be operating, be it a Public Official or a private individual. In particular, it is prohibited any conduct contrary to the duties of diligence, loyalty and professionalism aimed at offering to or obtaining a sum of money or other illegitimate benefit by a Public Official or a private individual if it's not due for the services received or provided.

The DCS procurement process and the related activities are governed by specific Regulatory Instruments that define the roles and responsibilities of the main actors involved in the procurement process and establish the general rules for the main activities of the procurement process.

The relevant Regulatory Instruments are defined in accordance with the provisions of the Code of Ethics and the Anti-corruption principles established in these Guidelines, with particular reference, among other things, to the selection of suppliers and the process of qualification and status update of supplier qualification, contract assignment, post-assignment contract management, supplier feedback management, standard protection contractual clauses, including commitment to compliance with Anti-Corruption Laws and check of ethical requirements of suppliers. Furthermore, when a supplier is a Business Partner, the principles set out in the following paragraph also apply.

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10. BUSINESS PARTNERS

10.1 - Requirements for contracts with Business Partners

DCS requires Business Partners to comply with applicable laws, including Anti-Corruption Laws during their business activities with DCS.

In order to avoid that in certain circumstances DCS can be held responsible for corruption activities committed by Business Partners, it is mandatory for them to comply with the Anti-Corruption Laws and the ethical standards established by DCS.

In particular, DCS Staff must comply with the provisions of these Guidelines and the Regulatory Instruments applied with reference to the selection, maintenance of relationships and the use of Business Partners.

Business Partners must undergo proper verification, must stipulate written contracts before carrying out any activity for or on behalf of DCS and must be paid only in accordance with the provisions of the contractual agreements.

All written contracts with Business Partners must provide for a reasonable and adequate fee and must be negotiated, stipulated and managed in compliance with the Anti-Corruption Regulations.

DCS requires that contracts with Business Partners include provisions that, among other things, include:

- a. the commitment of the Business Partner to respect the Anti-Corruption Laws and the present Guidelines;
- b. in the case of subcontracting (including cases of sub-agents, sub-representatives, sub-consultants or similar figures), the obligation of the Business Partner to:
 - obtain, where applicable, the prior authorization of DCS for any subcontract in accordance with the internal rules of DCS;
 - check before the stipulation of the relevant contract if the subcontractor is in possession of the compliance requirements in accordance with the internal rules of DCS;
 - to ensure that each subcontractor, who performs the services with reference to the contract, performs them exclusively on the basis of a written contract, which imposes on the subcontractor conditions relating to compliance and Anti-Corruption Laws equivalent to those imposed on the Businesses Partner;
- c. the Business Partner's commitment to promptly report to DCS any request or answer relating to any undue payment of money or other benefits received by the Business Partner in connection with the execution of the contract;
- d. the right of DCS to perform business partner audits in the event DCS has reasonable suspicion that the Business Partner may have violated the provisions of the contract relating to compliance or the Anti-Corruption Laws;
- e. the right of DCS to terminate the contract, to suspend the execution of the contract and to obtain compensation for damages in the event of violation of the abovementioned obligations, declarations and guarantees and / or violation of the Anti-Corruption Laws.

In the event that the Business Partner is:

- a partner of a Joint Venture, the provisions of Paragraph 10.2 are applied.
- an Intermediary, the provisions of Paragraph 10.3 are applied.
- a Consultant, the provisions of Paragraph 10.4 are applied.

As regards to the other Business Partners, upon written and detailed request of the relevant DCS business unit, the Anti-Corruption Manager will evaluate and in case indicate to the DCS business unit any exception that may be authorized with respect to the provided Anti-Corruption Regulation Instruments about the activity of evaluation and the approval process of the Business Partners.

In the case of application of the aforementioned exceptions, the Anti-Corruption Manager must promptly notify the Company's Supervisory Body.

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10.2 - Joint Ventures

DCS could be held liable for corrupt activities carried out by its partners in the Joint Ventures. The Company must therefore take appropriate measures to ensure that the also Joint Ventures in which it is not the controlling partner adopt adequate internal control standards.

Before DCS establishes a new Joint Venture and in the case of access of a new partner to an existing Joint Venture, the provisions of the Anti-corruption Regulatory Instruments governing the control activities and the approval process of the Joint Ventures must be respected.

All Joint Venture Agreements must be negotiated, stipulated and managed in compliance with the Anti-Corruption Regulations governing the Joint Venture contracts.

The Anti-Corruption Regulations on Joint Ventures must comply with the following minimum standards:

- a. the Joint Venture partners must be only well-known, reliable bodies with an excellent reputation in terms of honesty and correct commercial practices;
- b. a regulatory instrument must be adopted that governs the approval process and provides for a documented and adequate control of each partner of the Joint Venture and regulates the contractual agreements relating to the operations of the Joint Venture;
- c. in cases where DCS does not control the Joint Venture, the representatives of DCS acting in the Joint Venture will do everything possible to ensure that the Joint Venture operates in compliance with the principles described in these Guidelines;
- d. DCS Staff, in negotiating the Joint Venture contract, will do everything possible to include the following provisions in the contract:
 - i. the commitment of the Joint Venture operator to adopt and the commitment of each partner to ensure that the Joint Venture adopts an effective and adequate internal control system and a compliance program for the prevention of corruption;
 - ii. the commitment of the operator of the Joint Venture to take action and the commitment of each partner to ensure that the Joint Venture acts in compliance with the Anti-Corruption Laws, the internal control system and the compliance program;
 - iii. the commitment of each partner that in all the activities directly or indirectly referred to the Joint Venture, the partners and the Joint Venture will never pay bribes to Public Officials or private individuals or to their Family members or to directors or members of the corporate bodies or employees of the counterparty with which the Joint Venture intends to operate;
 - iv. the right of DCS to carry out an audit on the Joint Venture or on the operator of the Joint Venture in the event that DCS has a reasonable suspicion that the Joint Venture or the operator of the Joint Venture (as regards its activities directly or indirectly referred to the Joint Venture) may have violated the Anti-Corruption Laws or paid bribes to Public Officials or private individuals or their Family Members or directors or members of the corporate bodies or employees of the counterparty with whom the Joint Venture intends to operate;
 - v. the right of DCS to withdraw from the Joint Venture and the right to compensation for damages in the event of violation of the anti-corruption obligations of the Joint Venture contract or violation of the Anti-Corruption Laws or the related procedure in the joint venture;
- e. the activities of each Joint Venture and of each operator of the Joint Venture must be constantly monitored. The DCS representative in the Joint Venture must promptly inform the DCS Anti-Corruption Officer in relation to any news related to an investigation or verified violation of the Anti-Corruption Laws by the operator of the Joint Venture, the partners of the Joint Venture, of the members of their corporate bodies or their representatives in the Joint Venture. The Anti-Corruption Officer must report on the fact reported to the Supervisory Body, indicating the corrective actions taken.

10.3 - Intermediaries

Contracts with Intermediaries can raise anti-corruption issues and must be negotiated, stipulated and managed in compliance with the provisions of the Anti-Corruption Regulations governing brokerage contracts.

Any Anti-corruption Regulatory Instrument relating to contracts with Intermediaries must comply with the following minimum standards:

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- a. the Intermediary must have a good reputation in terms of honesty and correct commercial practices and adequate ethical standards and, in the event that the Intermediary is a company, it must not be recently established;
- b. a Regulatory Instrument must be adopted that governs the selection of the Intermediary, which provides for an adequate preliminary verification of the potential Intermediary also through research and the request to the interested party of the information and documents preparatory to the preliminary assessment of the expected requirements;
- c. the selection of the Intermediary and the stipulation of the Brokerage contract must be approved in accordance with the defined approval process;
- d. the brokerage contract must be drawn up in writing and must contain, among other things:
 - i. the description of the service due by the Intermediary;
 - ii. the commitment of the Intermediary to respect the applicable laws, and in particular the Anti-Corruption Laws and these Guidelines and to record in a correct and transparent way in their books and record the amounts received;
 - iii. the commitment to promptly report to DCS any request or question relating to undue payments of money or other benefits received by the Intermediary in relation to the execution of the brokerage contract;
 - iv. the commitment of the Intermediary to guarantee that any person associated with the Intermediary or who performs services in relation to the Brokerage contract carries out such tasks only on the basis of a written contract which imposes on that person conditions equivalent to those provided for the Intermediary;
 - v. the currency and the amount of the money consideration, which must be commensurate with the subject of the contract, the experience of the Intermediary and the country where the service is performed;
 - vi. the declaration and the obligation of the Intermediary that the sum of money payable under the brokerage contract will be used only as remuneration for his professional service and that no part of it will be paid to a Public Official or private individual or to one of his Family members for corrupt purposes or to the counterparty with whom DCS intends to close the deal, in any case through the provision of the Intermediary in violation of applicable laws;
 - vii. the prohibition for the Intermediary to transfer directly or indirectly the remuneration to directors, managers, members of the corporate bodies or employees of DCS or their family members;
 - viii. billing terms (or payment methods) and payment terms, taking into account that:
 - such payments cannot be made in favor of a subject other than the Intermediary or in a country other than that of one of the parties or in which the contract will be executed,
 - the payment will depend on collection by DCS if the services to be provided by the Intermediary are aimed at the conclusion of an agreement from which DCS will make a profit or, in all other cases, at the conclusion of the contract to which the Intermediary's service refers;
 - payments will be made directly and exclusively to the account registered to the Intermediary and never to numbered accounts or by cash;
 - ix. the commitment of the Intermediary to inform DCS of any change in its ownership structure and / or in reference to the information provided to the Company during the selection phase and / or in reference to any aspect that may have an impact on the Intermediary's capacity to conduct the activities in full compliance with the commitments made in the contract;
 - x. the right of DCS to terminate the contract in the event of a change in the intermediary's control structure;
 - xi. the right of DCS to suspend payment, to terminate the contract and to obtain compensation for damages in the event of violation of the obligations, declarations and warranties set out above and / or violation of the Anti-Corruption Laws or of the anti-corruption commitments envisaged from the brokerage contract;
 - xii. a clause providing for the non-transferability of the contract;
- e. the amount paid in accordance with the brokerage contract must be recorded correctly and transparently in the books and records of DCS;
- f. payments are made exclusively on condition that the service has been rendered and / or the conditions provided for in the contract relating to the payment of the fee have been verified.

10.4 - Consultants

DCS requires all its Consultants to comply with applicable laws, including Anti-Corruption Laws.

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DCS could be held responsible for corrupt activities carried out by its Consultants and, consequently, imposes specific obligations to be respected in relation to them.

In detail, the contracts with the Consultants must be negotiated, stipulated and managed in compliance with the proper Anti-Corruption Regulations that govern the use by DCS of consulting services.

Any Anti-Corruption Procedure and Protocol relating to Consultants must comply with the following minimum standards:

- a. the Consultant must have a good reputation in terms of honesty, integrity and correct business practices;
- b. a Consultant selection process must be implemented basing on criteria of maximum transparency and on the preliminary verification of the potential Consultant. Preliminary verification must include at least the following actions:
 - i. to establish the identity of the Consultant;
 - ii. to confirm the scope of services;
 - iii. to establish whether the Consultant has connections with Public Officials;
 - iv. to establish whether the Consultant has been subject to any allegations, investigations and / or judgments relating to bribes or corruption, or to other illegal activities;
- c. the selection of the Consultant and the stipulation of the consulting contract must be approved in compliance with the provisions of the relative Regulatory Instrument;
- d. any form of pressure on the persons competent to the choice of the consultants and to manage the relationships with the same-that is finalized to direct the decisions and the behaviors in a way different from the company's interests and policies must be forbidden;
- e. the consulting contract must be drawn up in writing and must also contain:
 - i. the detailed, clear and precise description of the performance due by the Consultant;
 - ii. the declaration of the Consultant that the payment received is only the remuneration for the services defined in the contract and that these amounts will never be used for corrupt purposes;
 - iii. the declaration of absence of conflict of interest, even potential, at the time of signing the contract and the Consultant's commitment to promptly notify DCS in the event that such conflict arises during the execution of the contract;
 - iv. billing terms (or payment methods) and payment terms, bearing in mind that (i) such payments may be made exclusively in favor of the Consultant and in the country where the Consultant is established, exclusively in the account held by the Consultant as indicated in the contract and never on numbered or cash accounts and (ii) the advance payment of the fee (before the complete execution of the contractual conditions) can be allowed only in specific cases (properly motivated and established in the contract) and, in any case, exclusively for a part of the total amount;
 - v. the commitment of the Consultant to respect the applicable laws and in particular the Anti-Corruption Laws and these Guidelines and to register in a correct and transparent way in their books and records the amounts received also basing on the level of risk of the Consultant;
 - vi. the commitment of the Consultant to ensure that employees or contractors charged with performing services in connection with the contract have the same ethical requirements requested by DCS to the Consultants and comply with the same obligations and that any person performing services in connection with the contract operates only on the basis of a written agreement imposing conditions and compliance commitments equivalent to those undertaken by the counterparty;
 - vii. the commitment to promptly report to DCS any request or question relating to any undue payment of money or other benefits received by the Consultant in connection with the execution of the contract;
 - viii. the commitment of the Consultant to inform DCS of any change in reference to the information provided to the client during the selection phase and / or in relation to changes that may have an impact on the ability of the counterparty to carry out the activities in full compliance with the commitments undertaken in the contract;
 - ix. the right of DCS to carry out audits on the Consultant in the event that DCS has a reasonable suspicion that the Consultant may have violated the obligations, declarations and guarantees set forth above and / or in case of violation of the Anti-Corruption Laws;

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- x. the right of DCS to suspend payment, to terminate the contract, and to obtain compensation for damages in the event of violation of the obligations, declarations and warranties set out above and / or in case of violation of the Anti-Corruption Laws.
- f. the payment of the fee to the consultant must be made on the basis of the analysis of the activities actually performed in order to allow verification of the remuneration's adequacy with respect to the value of the services performed.

In order to prevent the risk of corruption, it is forbidden to assign professional appointments to those who in the last three years have exercised authoritative or negotiating powers on behalf of public offices that have worked with DCS or a company controlled by it⁵.

In the event that DCS intends to assign paid duties to public employees, the assignment cannot be conferred without the prior authorization of the administration to which the employees belong⁶.

10.5 - Prior assessment of changes

Upon written and detailed request of the relevant DCS business unit, any change, for specific cases, with respect to the provisions of this Paragraph 10, will be subject to prior assessment and approval by the Anti-Corruption Manager; the latter must promptly notify the Supervisory Body of the authorized changes.

11. SELECTION OF STAFF

The recruitment policies must be preceded by a real operational need of the company. The selection process must be regulated with a specific Regulatory Instrument, which must include several evaluation steps by different subjects.

Any Anti-Corruption Regulation Instrument that governs the process of searching, selecting and hiring staff must at least provide, consistently with and to the extent permitted by applicable laws, checks on the subject's references, on his previous professional experience, on his training path and on the acquired skills, as well as on any conflicts of interest that are particularly relevant for business purposes.

The results of these checks must be evaluated in relation to the role and tasks that the candidate should perform.

In order to prevent the risk of corruption, it is forbidden to recruit people who in the last three years have exercised authoritative or negotiating powers on behalf of public administrations that have worked with DCS or a company controlled by it⁷.

12. CORPORATE MERGERS, ACQUISITIONS AND SALES

DCS provide itself with regulatory instruments governing corporate acquisitions and sales. Particular attention must be paid to the provisions of the regulatory instruments governing the authorization and control of purchase and sale transactions.

An important aspect of any acquisition or sale proposal is represented by the due diligence- also complying with the Anti-Corruption Laws - that can be the external (whether referring to the potential seller or to the subject of the acquisition) or internal (in case of transfers).

If the DCS proceeds to a merger or acquisition of another company, there is the risk of taking over the responsibilities relating to the violation of anti-corruption rules committed by the acquired or merged company. In this case DCS could be subject to reputational damages and to sanctions if these violations were subsequently ascertained (successor liability).

⁵ Art. 53 co. 16 ter Legislative Decree 165/01, as amended by the law of 6 November 2012, No. 190 deb. anti-corruption law

⁶ Art. 53 co. 9 Legislative Decree 165/01

⁷ Art. 53 co. 16 ter Legislative Decree 165/01, as amended by the law of 6 November 2012, No. 190 deb. anti-corruption law

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To mitigate this risk the acquisition contract will include adequate anti-corruption provisions or, before the closure of the contract, the evaluation of other contractual options in order to avoid having to take on responsibility.

Therefore, each time DCS merges or acquires:

- an adequate anti-corruption check must be carried out which includes the gathering of information on activities at risk of corruption carried out by the target company, including the verification of any anti-corruption compliance plans and staff training programs on this subject;
- a plan must be provided for the adoption of these Guidelines and specific Anti-Corruption Regulations, as part of the post-acquisition integration plan;
- the external or internal legal advisors involved in an acquisition must inform the Person Responsible for Anti-Corruption of the existence of any new anti-corruption risk or of the increase of a pre-existing anti-corruption risk to which DCS may result exposed because of the acquisition, so that these Guidelines and the related processes, regulatory instruments and models can be adequately reviewed in order to protect DCS from the new risk.

13. RELATIONS WITH OFFICIAL PUBLIC AND RELEVANT PRIVATE INSTITUTIONS

All DCS Staff relations with, or referred to, or involving Public Officials (including Public Administration Bodies) must be conducted in compliance with the Code of Ethics, the present Anti-Corruption Guidelines and related Regulatory Instruments.

Any Anti-Corruption Regulation Instrument relating to the relationships of DCS Staff with Public Officials (including Public Administration Bodies) must comply with the following minimum principles and standards:

- DCS Staff must operate in compliance with all the legislative provisions and the Regulatory Instruments adopted in the field;
- relations with Public Officials and Relevant Private Institutions must be based on the correctness, transparency and traceability of conduct and are reserved exclusively for the competent functions and positions;
- favors, collusive behavior, direct solicitations and / or through third parties aimed at obtaining advantages for DCS, for oneself or for others are forbidden;
- when a negotiation, a request or any relationship with the Public Officials and Relevant Private Bodies is in progress, the DCS Staff must not try to improperly influence the decisions of the counterpart, including those of public officials and representatives of Relevant Private Institutions that deal with or make decisions on behalf of Public Administrations and Relevant Private Bodies;
- It is never allowed to pay or offer or promise, directly or indirectly, money or gifts or any benefit to Public Officials and Relevant Private Bodies or to their Family Members, whether Italian or of other nationalities, to compensate, omit or delay acts concerning their office or perform acts contrary to official duties;
- DCS Staff contact with Public Officials and representatives of Relevant Private Institutions must be carried out, at the main stages of negotiation or proceedings, by at least two persons belonging, where possible, to different units.

14. ANTI-CORRUPTION DUE DILIGENCE

Except as otherwise provided in the detailed Regulatory Instruments relating to specific areas at risk, in all cases where pursuant to these Guidelines and Anti-Corruption Regulations the execution of anti-corruption due diligence on Business Partner is required:

- said due diligence will have to be weighted according to risk: the low-risk business partners, such as small suppliers, may not need detailed screening. On the other hand, there may be medium / high risk business partners, such as companies or persons who carry out their activities in a jurisdiction known for a high risk of corruption or who maintain their operations or decentralized management, acting as intermediaries or agents or engage in operations with public officials. In such cases the higher the risk assessed, the deeper the required level of due diligence must be;

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- the Blacklists and Watchlists, where available⁸, must be used, through specific queries;
- standard forms reported in the Anti-Corruption Regulations must be used;
- Reputational investigations must be conducted on the counterparties;
- more precise checks must be carried out in the presence of potential direct and indirect links between counterparties and politically exposed persons.

The DCS Staff responsible for the anti-corruption due diligence process, if they do not consider it is necessary to carry out a due diligence or deem a reduced due diligence sufficient - for example due to the custom of relations with the Business Partner, to his proven reliability, to the excellent and recognized reputation of the Business Partner also from an ethical point of view - consults the Responsible for Anti-Corruption and submits a written request containing the reasons for the support. The Anti-Corruption Manager responds by specifying in writing if he considers that (i) it is in any case necessary to carry out standard due diligence, (ii) a reduced due diligence is sufficient, specifying in this case which of the standard requirements of the due diligence can be modified or omitted, (iii) due diligence is not required.

The results of the anti-corruption due diligence process, including the reasoned decision not to proceed with due diligence and any comments made by the Anti-Corruption Officer, must be brought to the attention of the DCS Staff responsible for the due diligence of the subject or body which authorizes the relevant operation.

To this end, the note by which the transaction authorization is requested must be previously shared with the Anti-Corruption Officer as regards the descriptive passages of the anti-corruption due diligence and its outcomes.

The Anti-Corruption Officer must notify the Supervisory Body of the decision not to proceed with due diligence or to proceed to two reduced diligences, indicating the related reasons.

15. ACCOUNTING PROCEDURES

Applicable laws and tax laws require DCS to maintain detailed and complete accounting records of every business transaction. The records of DCS must comply with the applicable accounting principles and must fully and transparently reflect the facts underlying each transaction.

All costs and charges, revenues and receipts, revenues, payments and expense commitments must have proper supporting documents issued in compliance with all applicable laws and such as to sufficiently describe the performed and provided services.

Consistent with the above principles, all DCS payments and transactions must be recorded in a complete and accurate manner in the Company's books and records, so that books, records and accounting reflect properly and truthfully and rightly, with reasonable details, the operations and provisions of the assets. This principle applies to all transactions and expenses, whether they are significant or not in accounting terms.

It is strictly forbidden to report false, lying, misleading, inaccurate or artificial information in the books, company records or accounting statements. Expenses must not be hidden or voluntarily classified incorrectly in order to allow illegal payments. All financial transactions must be authorized by the appointed bodies in accordance with the provisions of internal control procedures. In no way funds can be created that are not declared or registered.

DCS establishes proper and sufficient accounting controls to provide reasonable assurance that:

- a. the operations are carried out only against a general or specific authorization of the company management;
- b. transactions are recorded as necessary in order to:
 - i. allow the preparation of financial statements in accordance with generally accepted accounting principles or any other criteria applicable to such financial statements;
 - ii. keep the accounting of all company assets;

⁸ The Blacklists and Watchlists contain information relating to names for which there is a "warning notification" issued by supervisory authorities and / or financial authorities (among other FINMA, FSA), to persons "sought" by governments, national investigative authorities and international (such as Interpol, FBI, DEA, DIA) or included in specific lists by international judicial authorities, governmental or international agencies.

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- c. the access to assets is permitted only against a general or specific authorization of the company management;
- d. the value of the assets entered in the balance sheet is compared with the actually existing assets, with a reasonable periodicity and appropriate measures are taken in reference to any difference found.
- e. the records are kept regularly, so that they
 - i. reflect the operations and dispositions of the issuer's assets with reasonable detail, in an accurate and correct manner;
 - ii. provide reasonable assurance that the transactions are recorded in such a way as to allow the preparation of the financial statements in accordance with generally accepted accounting principles, and that the issuer's income and expenses are made only in accordance with the relevant authorizations;
 - iii. provide reasonable assurance that any unauthorized acquisition, use or disposal of the issuer's assets which could have a significant impact on the financial statements is prevented or promptly identified.

This internal control system is designed to assure a reasonable reduction to a low (remote) level the risk that, because of errors or fraud, inaccurate accounting records - with a remarkable impact on the annual financial statements or interim financial information - take place or are not detected.

16. TRAINING OF DCS STAFF

The DCS Staff must be informed and trained on the applicable Anti-Corruption Laws and on the importance of compliance with these laws and these Guidelines, so that they understand and are aware of the various crimes, risks, personal and administrative responsibilities for the Company, the actions to be taken to combat corruption and any sanctions in the event of violation of these Guidelines and Anti-Corruption Laws (both for the individuals involved and for the Company).

Participation in compulsory training is the proper fulfillment of contractual work obligations for DCS Staff. For this purpose:

- Risk Staff will receive a copy of these Guidelines and will carry out training on Anti-Corruption Laws, including that relating to these Guidelines, within ninety (90) days from the assumption or attribution of new responsibilities, or in case of justified impossibility, as soon as reasonably possible.
- The Risk Staff must receive a periodic update; each employee at risk will be required to keep up to date; each sector manager must ensure that all Risk Staff under his supervision periodically complete the anti-corruption training activities
- The Anti-Corruption Officer is responsible for planning and providing training. It is also responsible for identifying, in line with the indications relating to the reference target provided by the Supervisory Body and possibly also on the indication of each business line, the subjects to whom training must be provided and the type of training activity to be provided.
- The Anti-Corruption Manager is also responsible for monitoring the real participation in the training courses and for tracking it. It is also responsible for keeping all records in compliance with applicable labor, privacy and other laws.

17. REPORTING SYSTEM

17.1 - Reporting system for requests

Any direct or indirect request by a Public Official or a private party for payments (including Facilitation Payment), gifts, travel, meals or attention, employment, investment opportunities, personal discounts or other personal benefits other than reasonable and in good faith expenses in favor of the Public Official or a private individual or of a Family member or a person indicated by him, must be immediately communicated by the DCS Staff who received this request:

- to the direct superior
- to the Anti-Corruption Officer
- and to the Supervisory Body.

The same requests must be immediately communicated by the Business Partner to the primary contact in DCS, who will then communicate it to the direct superior, to the Responsible for Anti-Corruption and to the Supervisory Body.

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The direct superior and the Anti-Corruption Manager will consult to identify the most appropriate way to proceed in compliance with the Anti-Corruption Laws and these Guidelines and will ensure the maintenance of communication channels, the monitoring of the received documents and the reporting of the results of the reports to the Supervisory Body.

The direct superior will be responsible for giving instructions to the DCS Staff or to the concerned Business Partner about the most appropriate way to proceed, in compliance with the Anti-Corruption Laws and the present Guidelines.

17.2 - Reporting system for violations

Any suspicious or known violation of the Anti-Corruption Laws or of these Guidelines must be reported immediately in one or more of the following ways:

- to the direct superior of the employee (or to the primary contact in DCS of the Business Partner when the news of the violation comes from the Business Partner);
- to the Anti-Corruption Officer;
- to the Supervisory Body;
- and, in any case, through the dedicated channels as indicated in the DCS Regulatory Instrument which governs the reports, even anonymous ones.

The direct superior and the Anti-Corruption Manager will consult to identify the most appropriate way to proceed in compliance with the Anti-Corruption Laws and these Guidelines and will ensure the maintenance of communication channels, the monitoring of the documents received and the reporting of the results of the reports to the Supervisory Body.

Except for the cases of slander or defamation, DCS undertakes to protect its employees if they report illegal conduct which they have found out because of the employment relationship. The DCS Staff will therefore not be fired, demised, suspended, threatened, harassed or discriminated in any way in the workplace, due to the fact that they have lawfully carried out a good faith reporting activity in compliance with these Guidelines and / or Anti-Corruption Laws.

In the context of the disciplinary procedure possibly arising following the report, the identity of the informant cannot be revealed, without his consent, provided that the dispute of the disciplinary charge is based on separate and further assessments with respect to the report. If the dispute is based, in whole or in part, on the report, the identity may be revealed if his knowledge is absolutely essential for the defense of the incriminated person.

Any disciplinary measures that will be adopted will be taken in compliance with the Anti-Corruption Laws and the present Guidelines.

18. DISCIPLINARY MEASURES AND CONTRACTUAL REMEDIES

DCS will make every reasonable effort to prevent any conduct that violates the Anti-Corruption Laws and / or these Guidelines and to interrupt and sanction any contrary conduct held by DCS Staff.

DCS will take appropriate disciplinary measures in accordance with the provisions of Model 231 and the collective labor agreement or other national regulations applicable to DCS Staff (i) whose actions are discovered to violate the Anti-Corruption Laws or these Guidelines, (ii) that does not participate in or complete proper training, and / or (iii) that unreasonably fails to detect or report any violations or that threatens or retaliates against others who report any violations. Disciplinary measures may include termination of the employment relationship.

DCS will take appropriate measures, including but not limited to termination of the contract and claim for damages against Business Partners whose actions are discovered in violation of the Anti-Corruption Laws or these Guidelines. The contracts stipulated by DCS with the Business Partners will include specific provisions to ensure compliance with the Anti-Corruption Laws and these Guidelines and to allow DCS to adopt proper remedies in accordance with the provisions of the relevant Anti-Corruption Regulation Instrument that governs the standards of contractual clauses in reference to the administrative responsibility of the Company for administrative offenses due to crime.

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19. MONITORING AND IMPROVEMENTS

The Supervisory Body, on the basis of its annual activity program, will independently examine and evaluate the internal control system, in order to verify that the provisions of these Guidelines are respected.

The Anti-Corruption Officer will monitor the adoption of these Guidelines and supervise the training of DCS Staff.

The Supervisory Body must periodically review these Guidelines to ensure that they remain effective at the highest level. Furthermore, the business units, the Supervisory Body, the Internal Audit and the external auditors of the company may recommend improvements to the Guidelines based on emerging "best practices" or in the event that gaps or criticalities are identified.

In the event that a violation is identified, the Supervisory Body will assess whether any revisions to these Guidelines or improvements to the other Regulatory Instruments could help prevent the repetition of the violation.

20. STORAGE AND ACCESS TO DOCUMENTATION

All the documentation resulting from the application of this procedure is kept by the competent units, according to the timing provided by the Model 231 Management Procedure PR-GS-01 - Documentation and registration management.

The places and / or methods of storage of the aforementioned documentation must be suitable to guarantee integrity, availability and accessibility by the competent company functions and / or authorized third parties.

21. REVISION OF GUIDELINES

Revisions or additions to the Anti-Corruption Guidelines may become necessary / useful to:

- ensure compliance with the laws and practices in force in the context of the anti-corruption system;
- adapt them to changes in the organization or in the activity of the Company;
- make corrections in the event of significant violations of the provisions;
- support reports and recommendations of company units / positions involved in the processes affected by the anti-corruption matter.

The revisions or additions to these Guidelines are approved by the Board of Directors of DCS, upon proposal of the Supervisory Body and / or the Anti-Corruption Officer, having consulted the Supervisory Body.

The dissemination of all updates is ensured by the Anti-Corruption Officer.