

## Organisation, Management and Control Model pursuant to Legislative Decree no. 231/2001 of SAME DEUTZ-FAHR ITALIA S.p.A. and SDF S.p.A, each one hereinafter referred to as the “Company”

With the approval of the Legislative Decree no 231 of June 2001, the administrative liability of entities arising from the commission of crimes was introduced also in Italy.

The provisions of the Decree came into force on 4 July 2001, introducing for the first time in Italy a special form of liability of entities for certain crimes committed in the interest or to the advantage of the same by their personnel (top management, employees, etc.). This liability does not replace that of the natural person who committed the crime but is rather in addition to it.

The Decree envisages that the Company may demonstrate its innocence with respect to said crimes in a preventive manner with the adoption of appropriate behavioural models and the establishment of specific rules of conduct. It is Article 6 of the Decree which establishes that an entity is not liable for the crime if it demonstrates to have adopted and effectively implemented, before execution of the fact, *"organisation and management models suitable for preventing crimes of the type committed"*. The same legislation also envisages the establishment of a "Control Body in the entity" with the task of monitoring the functioning, effectiveness and observance of said model, as well as ensuring its updating and the existence an effective penalty and disciplinary system to penalise non-compliance with the Model and its Preventive Protocols.

The Company, sensitive to the need to ensure conditions of legality, fairness and transparency in the conduct of its business and entrepreneurial activities, in order to protect its position and image, deemed it consistent with its corporate policies to proceed with the transposition and implementation of the Organizational and Management Model envisaged by Legislative Decree 231/2001.

The Company therefore aligned its Organizational, Management and Control Model with the requirements of Legislative Decree 231/2001 in 2009 and periodically updates it to reflect organisational and legislative changes. It has also adopted, inter alia, a Code of Ethics, which contains the general principles of conduct, recommendations and obligations and/or prohibitions which all those who act in the name and on behalf of the Company must comply with and violation of which is sanctioned by specific contractual remedies.

In this context, the Company has updated all the contractual relationships with employees and suppliers of goods and services acting on its behalf, supplementing the contracts in order to specify the principles of professional ethics and diligence that must be complied with in execution of the contractual services in its favour.

The 231 Model and the related Preventive Protocols are therefore a structured and organic system of processes, procedures and control activities (ex ante and ex post), with the aim of allowing informed management of the risk of committing predicate crimes by identifying the Activities at risk of crime and their consequent regulation through Preventive Protocols (organisational, physical and technological measures).

Among the main and most general preventive protocols, the Company has adopted a Code of Ethics, the principles of which are made effective through the adoption of the Organisation, Management and Control Model it comprises. The Code of Ethics adopted by the Company is a document of general application since it contains a number of principles of "professional ethics" which the Company recognises as its own and which it intends to require compliance with by all its Employees and by all those who, even outside the Company, act in its interest or to its advantage (Recipients).

The Code of Ethics substantiates the diligence required of Recipients in the execution of services performed in the interest or to the advantage of the Company. The Code of Ethics, moreover, also represents a point of reference to guide the conduct of Recipients and those who act in the interest or to the advantage of the Company in the absence of specific Preventive Protocols.

Compliance with the Code of Ethics is mandatory for all Recipients and any violation of the same shall lead to the application of disciplinary or contractual sanctions.

### Code of Ethics

The task of supervising the effectiveness of the crime risk prevention Model and compliance with the indications of the Model itself, as well as its updating, has been entrusted to a body in the company with autonomous powers of initiative and control.

The Monitoring Committee, in carrying out its functions, is placed on a par with the entire Board of Directors and the Board of Statutory Auditors, reporting to said Corporate Bodies. The corresponding assignment is conferred to a collegiate body set up for the purpose by the Board of Directors.

It is possible to communicate with the Supervisory Body using the following channels:

- For the Information flows (events and issues of the ordinary and extraordinary activity that could be of Supervisory Body interest): [clik here](#).
- For any Whistleblowing (any kind of information, also from third parties, concerning the adoption of the Model in the risk areas and the compliance with the Decree, that could be useful for carrying out the Supervisory Body tasks):
  - Same Deutz-Fahr Italia S.p.A.:  
[clik here](#)
  - SDF S.p.A.:  
[clik here](#)

In particular the following circumstances must be reported:

- ✓ unlawful behaviour relevant pursuant to Decree 231/01;
- ✓ Model, Code of Ethics or Preventive Protocols violations which may bring sanctions risk to the Company pursuant to Decree 231/01;
- ✓ Model, Code of Ethics or Preventive Protocols suspicions of violations which may bring sanctions risk to the Company pursuant to Decree 231/01;
- ✓ Corporate or business operations for which it is suspected that they may bring sanctions risk to the Company pursuant to Decree 231/01.

The reporting system is organized through a communication/report channel, different from the information flows channel (this is internal to the computer systems and corporate telematic), that use an external certified e-mail box able to guarantee the confidentiality of the identity of the reporting.