

# ORGANIZATION, MANAGEMENT, AND CONTROL MODEL

*pursuant to Legislative Decree 231/2001*  
**OF DORNA WSBK ORGANIZATION S.R.L.**

## GENERAL SECTION

Rev. No.	Date App.	Revision Description	Approved by
2	02/14/2019	Complete update MOG231	Board of Directors
3	02/22/2021	New predicate offenses + New procedure	Board of Directors
4	06/02/2026	Complete update of MOG231	Board of Directors

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198  
Rome

Operating Headquarters: Via Sudafrica  
7 – 00144 Rome

Share capital: €500,000 fully paid  
up

REA no. 1151224

VAT No. 09251551009

Single-member company - The  
company is subject to the management  
and coordination of Dorna Sports S.L.



**SUMMARY**

**1. INTRODUCTION** ..... 3

**2. PREMISE** ..... 3

**Legislative Decree 231/01**..... 3

**The Guidelines of Trade Associations**..... 20

**3. THE MODEL**..... 21

**Purpose of the Model** ..... 21

**Elements of the Model**..... 22

**Recipients of the Model** ..... 22

**Approval and modification of the Model**..... 22

**Implementation of the Model**..... 23

**4. ELEMENTS OF THE MODEL** ..... 23

**Protocol describing the process of mapping risk areas and controls**..... 23

**The organizational and authorization system** ..... 24

**Protocol for the adoption and updating of the Code of Ethics** ..... 26

**The financial resource management system**..... 27

**The system for managing health and safety in the workplace**..... 27

**The financial resource management system** ..... 29

**The Disciplinary System**..... 29

**The Supervisory Body**..... 30

**The System for Information Flows to and from the Supervisory Body** ..... 31

**The Training and Communication Plan**..... 33

**5. WHISTLEBLOWING** ..... 34

**6. MAPPING OF DORNA WSBK ORGANIZATION SRL - BRANCH IN SPAIN** ..... 36

**7. APPENDICES** ..... 38

Dorna WSBK Organization S.r.l.  
 Registered office: Via Nizza 56 – 00198 Rome  
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## 1. INTRODUCTION

DORNA WSBK ORGANIZATION S.r.l. (hereinafter referred to as the "Company" or "DWO") is the promoter of the FIM Superbike World Championship, licensed by the FIM (Fédération Internationale de Motocyclisme) (hereinafter referred to as the "Championship").

The Superbike World Championship, known by the acronym SBK-TM, is the world championship for the Superbike class, which has been held since 1988 and consists of competitions taking place on the most prestigious circuits in the world. Also known as the World Superbike FIM Championship (WSBK), it is the most important championship for motorcycles derived from series production, i.e., motorcycles normally manufactured for road use.

In recent years, the Company has seen growth and success in its business and in 2013, it was acquired by Dorna Sports S.L., a leader in the international motorsport sector as the owner of the MotoGP World Championship license.

In the current context, in addition to administrative, accounting, and management processes, those related to health and safety at work are also important, as the Company operates in a dynamic environment, such as that of racetracks, which requires a high degree of flexibility and adaptation of the operational structure to external variables. With a view to increasingly efficient management and modernization of its corporate structures, the Company adopts this management, organization, and control model pursuant to Legislative Decree 231/2001, which is therefore part of the broader existing Internal Control System.

## 2. INTRODUCTION

### Legislative Decree 231/01




On June 8, 2001, with Legislative Decree No. 231 (hereinafter referred to as the "Decree"), which came into force on July 4, 2001, the Legislator incorporated into its legal system the provisions of international conventions on the liability of legal persons.

The Decree, entitled "*Regulation of the administrative liability of legal persons, companies, and associations, including those without legal personality,*" introduced a system of administrative liability for entities arising from the commission of certain crimes, even if committed materially by natural persons.

However, liability is attributed to the entity if the offenses are committed in its interest or to its advantage:

- a) by a natural person who holds a position of representation, administration, or management, including in an organizational unit of the entity with financial and functional autonomy;
- b) by persons who exercise, even de facto, the management or control of the entity itself, or
- c) by a person subject to the management or supervision of those who manage or control the entity.

In cases where the offense has been committed by **persons in senior positions** (those specified in letters a and b of this paragraph), the entity's liability is expressly excluded if the latter demonstrates that:

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- "the management body adopted and effectively implemented, prior to the commission of the offense, an organizational and management model suitable for preventing offenses of the type that occurred";
- "the task of supervising the functioning and observance of the model and ensuring its updating has been entrusted to a body within the entity with autonomous powers of initiative and control";
- the persons committed an offense by fraudulently circumventing the organizational and management model;
- there was no omission or insufficient supervision by the body with autonomous powers of initiative and control, i.e., the Supervisory Body (hereinafter referred to as "SB").

Organization and management models must meet the following requirements:

- a) identify the activities in which crimes may be committed;
- b) provide specific protocols for planning the formation and implementation of the entity's decisions in relation to the crimes to be prevented;
- c) identify methods of managing financial resources that are suitable for preventing the commission of crimes;
- d) provide for reporting obligations to the body responsible for supervising the functioning and observance of the models;
- e) introduce a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model.

If the offense was committed by a **subordinate** (i.e., one of the persons described in letter c of this paragraph), the entity will be liable if the commission of the offense was made possible by failure to comply with management and supervision obligations.

Otherwise, liability may be excluded where the entity has adopted, in relation to the nature and size of the organization and the type of activity carried out, *appropriate measures to ensure that the activity is carried out in compliance with the law* and to detect and eliminate risk situations in a timely manner.

The entity's liability arises only in the cases and within the limits expressly provided for by law.

The commission of one of the offenses strictly indicated in the Decree and subsequent amendments constitutes the first prerequisite for the applicability of the regulations in question. Another fundamental and essential prerequisite is that the offense must have been committed in the interest or to the advantage of the Entity.

The entity may be charged with the offense if the offense is committed:

- "by persons who hold representative, administrative, or management positions within the Entity or one of its organizational units with financial and functional autonomy," or by those who "also exercise de facto management and control" of the Entity (persons in so-called "senior positions");
- by persons subject to the management or supervision of one of the senior persons, "so-called subordinates," who are not always employees.

Below are all the offenses covered by Legislative Decree 231/2001:

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**Unlawful receipt of payments, fraud against the State, a public body, or the European Union, or for the purpose of obtaining public funds, computer fraud against the State or a public body, and fraud in public procurement Art. 24 Legislative Decree 231/2001** [article amended by Law 161/2017, Legislative Decree No. 75/2020, and Law No. 137/2023]

- Unlawful receipt of funds, fraud against the State, a public body or the European Union or for the purpose of obtaining public funds, computer fraud against the State or a public body and fraud in public procurement (Art. 24, Legislative Decree No. 231/2001) [article amended by Law 161/2017, Legislative Decree No. 75/2020, and Law No. 137/2023]
- Embezzlement of public funds (Art. 316-bis of the Italian Criminal Code) [article amended by Decree Law No. 13/2022]
- Unlawful receipt of public funds (Article 316-ter of the Criminal Code) [article amended by Law No. 3/2019 and Decree Law No. 13/2022]
- Fraud against the State or other public body or the European Communities (Article 640, paragraph 2, no. 1, of the Italian Criminal Code) [article amended by Legislative Decree No. 75/2020 and Law No. 90/2024]
- Aggravated fraud for obtaining public funds (Article 640-bis of the Criminal Code) [article amended by Decree Law No. 13/2022]
- Computer fraud against the State or other public body (Article 640-ter of the Italian Criminal Code)
- Fraud in public procurement (Article 356 of the Italian Criminal Code) [introduced by Legislative Decree No. 75/2020]
- Fraud against the European Agricultural Fund (Article 2 of Law No. 898 of December 23, 1986) [introduced by Legislative Decree No. 75/2020]
- Disruption of freedom of auctions (Article 353 of the Italian Criminal Code) [article introduced by Law No. 137/2023]
- Interference with the freedom of the contractor selection process (Art. 353-bis) [article introduced by Law No. 137/2023]

**Computer crimes and unlawful data processing (Art. 24-bis, Legislative Decree No. 231/2001)** [article added by Law No. 48/2008; amended by Legislative Decrees Nos. 7 and 8/2016 and Decree-Law No. 105/2019]

- Computer documents (Art. 491-bis of the Italian Criminal Code)
- Unauthorized access to a computer or telecommunications system (Article 615-ter of the Italian Criminal Code) [article amended by Law No. 90/2024]
- Unauthorized possession, dissemination, and installation of equipment, codes, and other means for accessing computer or telecommunications systems (Article 615-quater of the Italian Criminal Code) [article amended by Law No. 238/2021 and amended by Law No. 90/2024]

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- Illegal interception, obstruction, or interruption of computer or telecommunications communications (Article 617-quater of the Italian Criminal Code) [article amended by Law No. 238/2021 and Law No. 90/2024]
- Illegal possession, dissemination, and installation of equipment and other means designed to intercept, impede, or interrupt computer or telecommunications communications (Article 617-quinquies of the Italian Criminal Code) [article amended by Law No. 238/2021 and Law No. 90/2024]
- Damage to information, data, and computer programs (Article 635-bis of the Criminal Code) [article amended by Law No. 90/2024]
- Damage to information, data, and computer programs used by the State or other public body or in any case of public utility (Article 635-ter of the Italian Criminal Code) [article amended by Law No. 90/2024]
- Damage to computer or telecommunications systems (Article 635-quater of the Criminal Code) [article amended by Law No. 90/2024]
- Possession, dissemination, and unlawful installation of computer equipment, devices, or programs intended to damage or interrupt a computer or telecommunications system (Article 635-quater.1 of the Italian Criminal Code) [article introduced by Law No. 90/2024]
- Damage to computer or telecommunications systems of public interest (Article 635-quinquies of the Italian Criminal Code) [article amended by Law No. 90/2024]
- Computer fraud by electronic signature certifiers (Article 640-quinquies of the Italian Criminal Code)
- Violation of the rules on national cyber security perimeter (Article 1, paragraph 11, Decree Law No. 105 of September 21, 2019)
- Extortion (Article 629, paragraph 3, of the Italian Criminal Code) [article added by Law No. 90/2024]

**Organized crime offenses (Art. 24-ter, Legislative Decree No. 231/2001)** [article added by Law No. 94/2009 and amended by Law No. 69/2015]

- Mafia-type associations, including foreign ones (Article 416-bis of the Italian Criminal Code) [article amended by Law No. 69/2015]
- Criminal association (Art. 416 of the Italian Criminal Code)
- Political-mafia electoral exchange (Article 416-ter of the Criminal Code) [replaced by Article 1, paragraph 1, Law No. 62 of April 17, 2014, effective April 18, 2014, pursuant to the provisions of Article 2, paragraph 1 of the same Law No. 62/2014]
- Kidnapping for the purpose of extortion (Article 630 of the Criminal Code)
- Association for the purpose of illicit trafficking in narcotic drugs or psychotropic substances (Article 74 of Presidential Decree No. 309 of October 9, 1990) [paragraph 7-bis added by Legislative Decree No. 202/2016]

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- All crimes if committed under the conditions set out in Article 416-bis of the Criminal Code to facilitate the activities of the associations referred to in the same article (Law 203/91)
- Illegal manufacture, introduction into the country, sale, transfer, possession, and carrying in a public place or a place open to the public of weapons of war or war-like weapons or parts thereof, explosives, illegal weapons, and multiple common firearms, excluding those provided for in Article 2, paragraph 3, of Law No. 110 of April 18, 1975 (Art. 407, paragraph 2, letter a), number 5), Code of Criminal Procedure)

**Embezzlement, misappropriation of money or movable property, extortion, undue inducement to give or promise benefits, and corruption (Article 25, Legislative Decree No. 231/2001) [amended by Law No. 190/2012, Law No. 3/2019, Legislative Decree No. 75/2020, Law No. 112/2024, and Law No. 114/2024]**

- Extortion (Art. 317 of the Italian Criminal Code) [article amended by Law No. 69/2015]
- Corruption in the exercise of official duties (Article 318 of the Criminal Code) [amended by Law No. 190/2012, Law No. 69/2015, and Law No. 3/2019]
- Bribery for an act contrary to official duties (Article 319 of the Criminal Code) [article amended by Law No. 69/2015]
- Aggravating circumstances (Article 319-bis of the Italian Criminal Code)
- Corruption in judicial proceedings (Article 319-ter of the Criminal Code) [article amended by Law No. 69/2015]
- Undue inducement to give or promise benefits (Article 319-quater of the Criminal Code) [article added by Law No. 190/2012 and amended by Law No. 69/2015]
- Bribery of a person in charge of a public service (Article 320 of the Criminal Code)
- Penalties for the corruptor (Article 321 of the Criminal Code)
- Instigation to corruption (Article 322 of the Italian Criminal Code)
- Embezzlement, extortion, undue inducement to give or promise benefits, corruption and incitement to corruption, abuse of office, by members of international courts or bodies of the European Communities or international parliamentary assemblies or international organizations and officials of the European Communities and foreign states (Article 322-bis of the Criminal Code) [article amended by Law No. 190/2012, Law No. 3/2019, and Decree Law No. 92/2024]
- Trafficking in illicit influences (Article 346-bis of the Criminal Code) [amended by Law No. 3/2019 and Law No. 114/2024]
- Embezzlement (limited to the first paragraph) (Article 314 of the Criminal Code) [introduced by Legislative Decree No. 75/2020]

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- Embezzlement by profiting from the error of others (Article 316 of the Criminal Code) [introduced by Legislative Decree No. 75/2020]
- Misappropriation of money or movable property (Article 314-bis of the Italian Criminal Code) [article introduced by Law No. 112/2024]

**Counterfeiting of coins, public credit cards, revenue stamps, and identification instruments or marks (Art. 25-bis, Legislative Decree No. 231/2001)** [article added by Decree Law No. 350/2001, converted with amendments by Law No. 409/2001; amended by Law No. 99/2009; amended by Legislative Decree No. 125/2016]

- Alteration of coins (Art. 454 of the Italian Criminal Code)
- Counterfeiting of coins, spending and introduction into the State, by prior agreement, of counterfeit coins (Article 453 of the Criminal Code)
- Spending and introducing counterfeit coins into the country without prior agreement (Article 455 of the Criminal Code)
- Spending counterfeit coins received in good faith (Article 457 of the Italian Criminal Code)
- Counterfeiting of revenue stamps, introduction into the country, purchase, possession, or circulation of counterfeit revenue stamps (Article 459 of the Italian Criminal Code)
- Counterfeiting of watermarked paper used for the manufacture of public credit cards or revenue stamps (Article 460 of the Criminal Code)
- Manufacture or possession of watermarks or instruments intended for the counterfeiting of coins, revenue stamps, or watermarked paper (Article 461 of the Criminal Code)
- Use of counterfeit or altered revenue stamps (Article 464 of the Italian Criminal Code)
- Counterfeiting, altering, or using trademarks or distinctive signs, or patents, models, and designs (Article 473 of the Italian Criminal Code)
- Introduction into the country and trade in products with false marks (Article 474 of the Italian Criminal Code)

**Crimes against industry and commerce (Art. 25-bis.1, Legislative Decree No. 231/2001)** [article added by Law No. 99/2009]

- Unfair competition with threats or violence (Article 513-bis of the Italian Criminal Code)
- Disruption of industry or commerce (Article 513 of the Italian Criminal Code)
- Fraud against national industries (Art. 514 of the Italian Criminal Code)
- Fraud in the exercise of trade (Article 515 of the Criminal Code)

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- Sale of non-genuine foodstuffs as genuine (Article 516 of the Criminal Code)
- Sale of industrial products with false markings (Article 517 of the Italian Criminal Code) [article amended by Law No. 206/2023]
- Manufacture and trade of goods made by usurping industrial property rights (Article 517-ter of the Criminal Code)
- Counterfeiting of geographical indications or designations of origin of agri-food products (Article 517-quater of the Italian Criminal Code)

**Corporate crimes (Article 25-ter, Legislative Decree No. 231/2001)** [article added by Legislative Decree No. 61/2002, amended by Law No. 190/2012, Law No. 69/2015, Legislative Decree No. 38/2017, and Legislative Decree No. 19/2023]

- False corporate communications (Article 2621 of the Italian Civil Code) [article amended by Law No. 69/2015]
- Minor offenses (Article 2621-bis of the Italian Civil Code)
- False corporate communications by listed companies (Article 2622 of the Italian Civil Code) [article amended by Law No. 69/2015]
- Obstruction of control (Article 2625, paragraph 2, of the Italian Civil Code)
- Undue return of contributions (Article 2626 of the Italian Civil Code)
- Illegal distribution of profits and reserves (Article 2627 of the Italian Civil Code)
- Illegal transactions involving shares or quotas of the company or its parent company (Article 2628 of the Italian Civil Code)
- Transactions to the detriment of creditors (Article 2629 of the Italian Civil Code)
- Failure to disclose conflicts of interest (Article 2629-bis of the Italian Civil Code) [added by Law No. 262/2005]
- Fictitious formation of capital (Article 2632 of the Italian Civil Code)
- Improper distribution of company assets by liquidators (Article 2633 of the Italian Civil Code)
- Corruption between private individuals (Article 2635 of the Italian Civil Code) [added by Law No. 190/2012; amended by Legislative Decree No. 38/2017 and Law No. 3/2019]
- Instigation to corruption between private individuals (Article 2635-bis of the Italian Civil Code) [added by Legislative Decree No. 38/2017 and amended by Law No. 3/2019]
- Unlawful influence on shareholders' meetings (Article 2636 of the Italian Civil Code)

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- Market manipulation (Article 2637 of the Italian Civil Code) [updated by Law 132/2025]
- Obstruction of the functions of public supervisory authorities (Article 2638 of the Italian Civil Code) [article amended by Legislative Decree No. 224/2023]
- False or omitted statements for the issue of the preliminary certificate (Article 54 of Legislative Decree 19/2023) [added by Legislative Decree No. 19/2023]

**Offenses for the purposes of terrorism or subversion of the democratic order provided for by the Criminal Code and special laws (Article 25-quater, Legislative Decree No. 231/2001) [article added by Law No. 7/2003]**

- Subversive associations (Art. 270 of the Criminal Code)
- Associations for the purposes of terrorism, including international terrorism, or subversion of the democratic order (Article 270 bis of the Criminal Code)
- Assistance to members (Art. 270 ter of the Criminal Code)
- Recruitment for the purposes of terrorism, including international terrorism (Article 270 quater of the Criminal Code)
- Organization of transfers for the purposes of terrorism (Article 270-quater.1) [introduced by Decree Law No. 7/2015, converted, with amendments, by Law No. 43/2015]
- Training for activities for the purposes of terrorism, including international terrorism (Article 270 quinquies of the Criminal Code)
- Financing of conduct for terrorist purposes (Law No. 153/2016, Article 270 quinquies.1 of the Italian Criminal Code)
- Misappropriation of seized property or money (Article 270 quinquies.2 of the Criminal Code)
- Possession of material for terrorist purposes (Article 270 quinquies 3 of the Italian Criminal Code)
- Conduct for terrorist purposes (Article 270-sexies of the Italian Criminal Code)
- Attack for terrorist or subversive purposes (Article 280 of the Italian Criminal Code)
- Acts of terrorism with deadly devices or explosives (Article 280 bis of the Italian Criminal Code)
- Acts of nuclear terrorism (Article 280 ter of the Italian Criminal Code)
- Kidnapping for the purposes of terrorism or subversion (Article 289 bis of the Criminal Code)
- Kidnapping for the purpose of coercion (Article 289-ter of the Criminal Code) [introduced by Legislative Decree 21/2018]

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- Instigation to commit any of the crimes provided for in Chapters I and II (Article 302 of the Criminal Code)
- Political conspiracy through agreement (Article 304 of the Italian Criminal Code)
- Political conspiracy through association (Article 305 of the Italian Criminal Code)
- Armed gang: formation and participation (Article 306 of the Criminal Code)
- Assistance to participants in conspiracy or armed gang (Article 307 of the Criminal Code)
- Seizure, hijacking, and destruction of an aircraft (Law No. 342/1976, Art. 1)
- Damage to ground installations (Law No. 342/1976, Article 2)
- Penalties (Law No. 422/1989, Art. 3)
- Active repentance (Legislative Decree No. 625/1979, Art. 5)
- New York Convention of December 9, 1999 (Article 2)

**Practices involving female genital mutilation (Art. 25-quater.1, Legislative Decree No. 231/2001)**  
[article added by Law No. 7/2006]

- Practices involving female genital mutilation (Art. 583-bis of the Criminal Code)

**Crimes against the individual (Art. 25-quinquies, Legislative Decree No. 231/2001)** [article added by Law No. 228/2003; amended by Law No. 199/2016]

- Reduction or maintenance in slavery or servitude (Article 600 of the Criminal Code)
- Child prostitution (Art. 600-bis of the Italian Criminal Code)
- Child pornography (Article 600-ter of the Criminal Code)
- Possession of or access to pornographic material (Article 600-quater) [article amended by Law No. 238/2021]
- Virtual pornography (Article 600-quater.1 of the Criminal Code) [added by Article 10, Law No. 38 of February 6, 2006]
- Tourism initiatives aimed at the exploitation of child prostitution (Article 600-quinquies of the Criminal Code)
- Trafficking in persons (Article 601 of the Criminal Code) [amended by Legislative Decree No. 21/2018]
- Purchase and sale of slaves (Article 602 of the Criminal Code)

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- Illegal intermediation and exploitation of labor (Article 603-bis of the Criminal Code)
- Solicitation of minors (Article 609-undecies of the Italian Criminal Code) [article amended by Law No. 238/2021]

**Market abuse offenses (Art. 25-sexies, Legislative Decree No. 231/2001)** [article added by Law No. 62/2005]

- Market manipulation (Article 185 of Legislative Decree No. 58/1998) [article amended by Legislative Decree No. 107/2018, Law No. 238/2021 and Law No. 132/2025 ]
- Abuse or unlawful disclosure of inside information. Recommendation or inducement of others to commit insider trading (Article 184 of Legislative Decree No. 58/1998) [article amended by Law No. 238/2021]

**Other cases of market abuse (Art. 187-quinquies TUF)** [article amended by Legislative Decree No. 107/2018]

- Prohibition of market manipulation (Article 15 of EU Regulation No. 596/2014)
- Prohibition of insider dealing and unlawful disclosure of inside information (Article 14 of EU Regulation No. 596/2014)

**Offenses of manslaughter and serious or very serious negligent injury, committed in violation of accident prevention and occupational health and safety regulations (Art. 25-septies, Legislative Decree No. 231/2001)** [article added by Law No. 123/2007; amended by Law No. 3/2018]

- Negligent personal injury (Art. 590 of the Italian Criminal Code)
- Negligent homicide (Article 589 of the Italian Criminal Code)

**Receiving, laundering, and use of money, goods, or benefits of illegal origin, as well as self-laundering (Art. 25-octies, Legislative Decree No. 231/2001)** [article added by Legislative Decree No. 231/2007; amended by Law No. 186/2014 and Legislative Decree No. 195/2021]

- Receiving stolen goods (Art. 648 of the Italian Criminal Code) [article amended by Legislative Decree No. 195/2021]
- Money laundering (Article 648-bis of the Italian Criminal Code) [article amended by Legislative Decree No. 195/2021]
- Use of money, goods, or benefits of illegal origin (Article 648-ter of the Italian Criminal Code) [article amended by Legislative Decree No. 195/2021]
- Self-laundering (Article 648-ter.1 of the Italian Criminal Code) [article amended by Legislative Decree 195/2021]

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**Offenses relating to non-cash payment instruments and fraudulent transfer of assets (Article 25-octies.1, Legislative Decree No. 231/2001)** [article added by Legislative Decree No. 184/2021 and amended by Law No. 137/2023]

- Unlawful use and falsification of non-cash payment instruments (Article 493-ter of the Italian Criminal Code)
- Possession and dissemination of equipment, devices, or computer programs intended for committing crimes involving non-cash payment instruments (Art. 493-quater of the Italian Criminal Code)
- Computer fraud aggravated by the transfer of money, monetary value, or virtual currency (Article 640-ter of the Italian Criminal Code)
- Fraudulent transfer of valuables (Article 512-bis) [article introduced by Law No. 137/2023 and amended by Decree Law 19/2024]

**Other cases involving non-cash payment instruments (Article 25-octies.1, paragraph 2, Legislative Decree No. 231/2001)** [article added by Legislative Decree No. 184/2021]

- Other cases

**Crimes relating to copyright infringement (Art. 25-novies, Legislative Decree No. 231/2001)** [article added by Law No. 99/2009; amended by Law No. 93/2023, amended by Law 132/2025]

- Making available to the public, in a telematic network system, through connections of any kind, a protected intellectual work, or part thereof (Art. 171, Law No. 633/1941, paragraph 1, letter a) bis)
- Reproduction or extraction of text or data from works or other materials available online or in databases in violation of Articles 70 ter and 70 quater, including through artificial intelligence systems. (Article 171, Law No. 633/1941, paragraph 1, letter a) ter).
- Offenses referred to in the previous point committed on works by others not intended for publication if they result in damage to honor or reputation (Article 171, Law No. 633/1941, paragraph 3).
- Unauthorized duplication, for profit, of computer programs; importation, distribution, sale, or possession for commercial or business purposes, or leasing of programs contained in media not marked by the SIAE; provision of means to remove or circumvent the protection devices of computer programs (Article 171-bis, Law No. 633/1941, paragraph 1) [article amended by Law 166/2024]
- Reproduction, transfer to another medium, distribution, communication, presentation, or demonstration in public of the contents of a database; extraction or reuse of the database; distribution, sale, or leasing of databases (Art. 171-bis Law No. 633/1941, paragraph 2) [article amended by Law 166/2024]

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VAT No. 09251551009

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- Unauthorized duplication, reproduction, transmission, or public dissemination by any means, in whole or in part, of intellectual works intended for television, cinema, or the sale or rental of discs, tapes, or similar media, or any other medium containing phonograms or videograms of musical, cinematographic, or similar audiovisual works, or sequences of moving images; literary, dramatic, scientific or educational works, musical or dramatic musical works, multimedia works, even if included in collective or composite works or databases; unauthorized reproduction, duplication, transmission or dissemination, sale or trade, transfer for any reason or unauthorized importation of more than fifty copies or specimens of works protected by copyright and related rights; inputting into a telematic network system, through connections of any kind, a work of intellectual property protected by copyright, or part thereof (Article 171-ter of Law No. 633/1941) [article amended by Law 166/2024]
- Failure to communicate to the SIAE the identification data of media not subject to marking or false declaration (Article 171-septies of Law No. 633/1941) [article amended by Law 166/2024]
- Fraudulent production, sale, import, promotion, installation, modification, use for public and private use of equipment or parts of equipment designed to decode conditional access audiovisual transmissions carried out via the airwaves, satellite, cable, in both analog and digital form (Article 171-octies of Law No. 633/1941).

**Inducement not to make statements or to make false statements to the judicial authorities (Art. 25-decies, Legislative Decree No. 231/2001)** [article added by Law No. 116/2009]

- Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the Italian Criminal Code).

**Environmental crimes (Art. 25-undecies, Legislative Decree No. 231/2001)** [article added by Legislative Decree No. 121/2011, amended by Law No. 68/2015, amended by Legislative Decree No. 21/2018 and amended by Law No. 137/2023]

- Environmental pollution (Art. 452-bis of the Italian Criminal Code) [article amended by Law No. 137/2023]
- Environmental disaster (Article 452-quater of the Criminal Code) [article amended by Law No. 137/2023]
- Negligent crimes against the environment (Article 452-quinquies of the Italian Criminal Code)
- Trafficking and abandonment of highly radioactive material (Article 452-sexies of the Criminal Code) [article amended by Decree-Law No. 116/2025 converted into Law 147/2025]
- Obstruction of control (Article 452-septies of the Criminal Code). [Article introduced by Decree-Law No. 116/2025 converted into Law 147/2025]
- Failure to remediate (Article 452-terdecies of the Criminal Code). [Article introduced by Decree-Law No. 116/2025 converted into Law 147/2025]
- Activities organized for the illegal trafficking of waste (Art. 452 quaterdecies of the Italian Criminal Code) [article introduced by Decree-Law No. 116/2025 converted into Law 147/2025]

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- Aggravating circumstances (Art. 452-octies of the Italian Criminal Code)
- Killing, destruction, capture, removal, or possession of specimens of protected wild animal or plant species (Art. 727-bis of the Italian Criminal Code)
- Destruction or deterioration of habitats within a protected site (Article 733-bis of the Criminal Code)
- Import, export, possession, use for profit, purchase, sale, display, or possession for sale or commercial purposes of protected species (Law No. 150/1992, Art. 1, Art. 2, Art. 3-bis, and Art. 6)
- Discharge of industrial wastewater containing hazardous substances; discharge onto the ground, into the subsoil and into groundwater; discharge into the sea by ships or aircraft (Legislative Decree No. 152/2006, Art. 137)
- Unauthorized waste management activities (Legislative Decree No. 152/2006, Art. 256) [article amended by Decree Law No. 116/2025 converted by Law 147/2025]
- Pollution of soil, subsoil, surface water, or groundwater (Legislative Decree No. 152/2006, Art. 257)
- Illegal trafficking of waste (Legislative Decree No. 152/2006, Art. 259) [article amended by Decree Law No. 116/2025 converted into Law 147/2025]
- Violation of obligations to communicate, keep mandatory records and forms (Legislative Decree No. 152/2006, Art. 258)
- Activities organized for the illegal trafficking of waste (Article 452-quaterdecies of the Italian Criminal Code) [introduced by Legislative Decree No. 21/2018 and amended by Decree-Law No. 116/2025 converted by Law 147/2025]
- False statements regarding the nature, composition, and chemical-physical characteristics of waste in the preparation of a waste analysis certificate; entry of a false waste analysis certificate into the SISTRI system; omission or fraudulent alteration of the paper copy of the SISTRI form - waste transport handling area (Legislative Decree No. 152/2006, Art. 260-bis)
- Penalties (Legislative Decree No. 152/2006, Art. 279)
- Intentional pollution caused by ships (Legislative Decree No. 202/2007, Art. 8)
- Negligent pollution caused by ships (Legislative Decree No. 202/2007, Art. 9)
- Cessation and reduction of the use of harmful substances (Law No. 549/1993, Art. 3)
- Abandonment of waste in special cases (Legislative Decree No. 152/2006, Art. 255-bis [article introduced by Decree-Law No. 116/2025 converted into Law 147/2025])
- Abandonment of hazardous waste (Legislative Decree No. 152/2006, Art. 255-ter) [article introduced by Decree-Law No. 116/2025 converted into Law 147/2025]

Dorna WSBK Organization S.r.l.

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REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- Illegal combustion of waste (Legislative Decree No. 152/2006, Art. 256-bis) [article introduced by Decree-Law No. 116/2025 converted into Law 147/2025]
- Aggravating circumstances in business activities (Legislative Decree No. 152/2006, Art. 259-bis) [article introduced by Decree-Law No. 116/2025 converted into Law 147/2025]

**Employment of third-country nationals whose stay is irregular (Art. 25-duodecies, Legislative Decree No. 231/2001)** [article added by Legislative Decree No. 109/2012, amended by Law No. 161 of October 17, 2017, and Decree-Law No. 20/2023]

- Provisions against illegal immigration (Art. 12, paragraphs 3, 3 bis, 3 ter and 5, Legislative Decree No. 286/1998) [article amended by Decree Law No. 20/2023]
- Employment of third-country nationals whose stay is irregular (Article 22, paragraph 12 bis, Legislative Decree No. 286/1998) [article amended by Law No. 187/2024]

**Racism and xenophobia (Article 25-terdecies, Legislative Decree No. 231/2001)** [article added by Law No. 167 of November 20, 2017, amended by Legislative Decree No. 21/2018]

- Propaganda and incitement to commit crimes on grounds of racial, ethnic, and religious discrimination (Article 604-bis of the Criminal Code) [added by Legislative Decree No. 21/2018]

**Fraud in sports competitions, illegal gambling or betting, and gambling using prohibited devices (Article 25-quaterdecies, Legislative Decree No. 231/2001)** [article added by Law No. 39/2019]

- Fraud in sports competitions (Art. 1, Law No. 401/1989)
- Illegal gambling or betting (Art. 4, Law No. 401/1989)

**Tax offenses (Article 25-quinquedecies, Legislative Decree No. 231/2001)** [article added by Law No. 157/2019 and Legislative Decree No. 75/2020]

- Fraudulent declaration through the use of invoices or other documents for non-existent transactions (Article 2 of Legislative Decree No. 74/2000)
- Fraudulent declaration through other means (Article 3 of Legislative Decree No. 74/2000)
- Issuing invoices or other documents for non-existent transactions (Article 8 of Legislative Decree No. 74/2000)
- Concealment or destruction of accounting documents (Article 10 of Legislative Decree No. 74/2000)
- Fraudulent evasion of tax payments (Art. 11 Legislative Decree No. 74/2000)
- Unfaithful declaration (Art. 4 Legislative Decree No. 74/2000) [introduced by Legislative Decree No. 75/2020]
- Failure to file a tax return (Article 5 of Legislative Decree No. 74/2000) [introduced by Legislative Decree No. 75/2020]

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- Undue compensation (Art. 10-quater Legislative Decree No. 74/2000) [article introduced by Legislative Decree No. 75/2020 and amended by Legislative Decree No. 87/2024]

**Smuggling (Article 25-sexiesdecies, Legislative Decree No. 231/2001)** [article added by Legislative Decree No. 75/2020 and amended by Legislative Decree No. 141/2024]

- Smuggling due to failure to declare (Art. 78 Legislative Decree No. 141/2024)
- Smuggling by means of false declarations (Article 79 of Legislative Decree No. 141/2024)
- Smuggling in the movement of goods by sea, air, and on border lakes (Art. 80 Legislative Decree No. 141/2024)
- Smuggling through the improper use of goods imported with total or partial reduction of duties (Art. 81 Legislative Decree No. 141/2024)
- Smuggling in the export of goods eligible for duty refunds (Art. 82 Legislative Decree No. 141/2024)
- Smuggling in temporary export and in special use and processing regimes (Art. 83 Legislative Decree No. 141/2024)
- Smuggling of manufactured tobacco (Art. 84 Legislative Decree No. 141/2024)
- Aggravating circumstances of the crime of smuggling manufactured tobacco (Article 85 of Legislative Decree No. 141/2024)
- Criminal association for the purpose of smuggling manufactured tobacco (Article 86 of Legislative Decree No. 141/2024)
- Equivalence of attempted crime to consummated crime (Article 87 of Legislative Decree No. 141/2024)
- Aggravating circumstances of smuggling (Article 88 of Legislative Decree No. 141/2024)
- Evasion of assessment or payment of excise duty on energy products (Article 40 of Legislative Decree No. 504/1995)
- Evasion of assessment or payment of excise duty on manufactured tobacco (Article 40-bis of Legislative Decree No. 504/1995)
- Illegal production of alcohol and alcoholic beverages (Art. 41 Legislative Decree No. 504/1995)
- Association for the purpose of clandestine manufacture of alcohol and alcoholic beverages (Art. 42 Legislative Decree No. 504/1995)
- Evasion of assessment and payment of excise duty on alcohol and alcoholic beverages (Art. 43 Legislative Decree No. 504/1995)
- Aggravating circumstances (Art. 45 Legislative Decree No. 504/1995)

Dorna WSBK Organization S.r.l.  
 Registered office: Via Nizza 56 – 00198 Rome  
 Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up  
 REA no. 1151224  
 VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- Alteration of devices, stamps, and marks (Art. 46 Legislative Decree No. 504/1995)

**Crimes against cultural heritage (Art. 25-septiesdecies, Legislative Decree No. 231/2001)** [Article added by Law No. 22/2022 and amended by Law No. 6/2024]

- Theft of cultural property (Art. 518-bis of the Criminal Code)
- Misappropriation of cultural property (Article 518-ter of the Italian Criminal Code)
- Receiving stolen cultural property (Article 518-quater of the Italian Criminal Code)
- Falsification of private documents relating to cultural heritage (Article 518-ocies of the Criminal Code)
- Violations relating to the disposal of cultural property (Article 518-novies of the Criminal Code)
- Illegal importation of cultural property (Article 518-decies of the Italian Criminal Code)
- Illegal removal or export of cultural property (Article 518-undecies of the Italian Criminal Code)
- Destruction, dispersion, deterioration, defacement, vandalism, and illegal use of cultural or landscape heritage (Art. 518-duodecies of the Italian Criminal Code)
- Counterfeiting of works of art (Art. 518-quaterdecies of the Italian Criminal Code)

**Money laundering of cultural heritage and devastation and looting of cultural and landscape heritage (Art. 25-duodecies, Legislative Decree No. 231/2001)** [Article added by Law No. 22/2022]

- Money laundering of cultural heritage (Article 518-sexies of the Italian Criminal Code)
- Devastation and looting of cultural and landscape heritage (Art. 518-terdecies of the Italian Criminal Code)

**Crimes against animals Art. 25-undecies, Legislative Decree No. 231/2001** [Article added by Law No. 82/2025]

- Killing of animals (Art. 544-bis of the Italian Criminal Code)
- Mistreatment of animals (Art. 544-ter of the Italian Criminal Code)
- Prohibited shows or events (Art. 544-quater of the Italian Criminal Code)
- Prohibition of animal fighting (Article 544-quinquies of the Italian Criminal Code)
- Killing or harming animals belonging to others (Art. 638 of the Criminal Code)

**Liability of entities for administrative offenses resulting from crimes (Art. 12, Law No. 9/2013)** [These are prerequisites for entities operating in the virgin olive oil supply chain]

Dorna WSBK Organization S.r.l.

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Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- Trade in counterfeit or adulterated foodstuffs (Art. 442 of the Italian Criminal Code)
- Adulteration and counterfeiting of foodstuffs (Article 440 of the Italian Criminal Code)
- Trade in harmful foodstuffs (Art. 444 of the Italian Criminal Code)
- Counterfeiting, alteration, or use of distinctive signs of intellectual property or industrial products (Art. 473 of the Italian Criminal Code)
- Introduction into the country and trade in products with false marks (Article 474 of the Italian Criminal Code)
- Fraud in commercial transactions (Article 515 of the Criminal Code)
- Sale of non-genuine foodstuffs as genuine (Article 516 of the Criminal Code)
- Sale of industrial products with false markings (Article 517 of the Italian Criminal Code) [article amended by Law No. 206/2023]
- Counterfeiting of geographical indications and designations of origin of agri-food products (Article 517-quater of the Criminal Code)

**Transnational crimes (Law No. 146/2006)** [The following crimes constitute grounds for the administrative liability of entities if committed in a transnational manner]

- Provisions against illegal immigration (Article 12, paragraphs 3, 3-bis, 3-ter, and 5, of the consolidated text referred to in Legislative Decree No. 286 of July 25, 1998)
- Association for the purpose of illicit trafficking in narcotic drugs or psychotropic substances (Article 74 of the Consolidated Law referred to in Presidential Decree No. 309 of October 9, 1990)
- Criminal association for the purpose of smuggling foreign manufactured tobacco (Article 291-quater of the consolidated text referred to in Presidential Decree No. 43 of January 23, 1973)
- Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the Criminal Code)
- Aiding and abetting (Article 378 of the Italian Criminal Code)
- Criminal association (Article 416 of the Italian Criminal Code)
- Mafia-type association, including foreign associations (Article 416-bis of the Italian Criminal Code)

**Adaptation of national legislation to Regulation (EU) 2023/1114 of the European Parliament and of the Council of May 31, 2023, on markets in crypto-assets and amending Regulations (EU) No. 1093/2010 and (EU) No. 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937 (Legislative Decree 129/2024)**

- Responsibility of the entity (Article 34 of Legislative Decree 129/2024)

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- Prohibition of insider trading (Article 89 of Regulation (EU) 2023/1114)
- Prohibition of unlawful disclosure of inside information (Article 90 of Regulation (EU) 2023/1114)
- Prohibition of market manipulation (Article 91 of Regulation (EU) 2023/1114)

This type of offense is not attributable to the company, as it is not listed on the regulated free market. The analysis of the offenses provided for in the Decree and relevant to DWO, considering the activities carried out by the latter, is attached to this Model: Risk and Control Matrix (Annex 1 - *DWO Risk Matrix*), and described in the Special Part of the Model itself. It should be noted that, regardless of the possible administrative liability of the entity, anyone who commits one of the above offenses will, in any case, be prosecuted for the unlawful conduct they have committed.

**Article 9, paragraph 1** of the Decree identifies the penalties that may be imposed on the entity for administrative offenses resulting from a crime, namely:

- 1) a financial penalty;
- 2) disqualification sanctions;
- 3) confiscation;
- 4) publication of the judgment.

In particular, the "**disqualification sanctions**" provided for are:

- i. disqualification from exercising the activity;
- ii. suspension or revocation of authorizations, licenses, or concessions functional to the commission of the offense;
- iii. prohibition from contracting with the public administration, except for the purpose of obtaining public services;
- iv. exclusion from benefits, financing, contributions, or subsidies and the possible revocation of those already granted;
- v. prohibition from advertising goods or services.

## The Guidelines of Trade Associations

In preparing this Model, the Company, in addition to complying with the requirements set out in the Decree, has decided to follow the principles expressed:

- in the Guidelines issued by Confindustria, last updated in June 2021;
- in the UNI INAIL 2001 Guidelines (with regard to the section on Occupational Safety);
- the INAIL SGSL MPI 2011 Guidelines, updated in 2021 (with regard to the section on Occupational Safety).

These "Guidelines" have been declared "suitable" by the Ministry of Justice.

The Confindustria Guidelines (hereinafter "Guidelines") represent a milestone in the preparation of organizational and management models. Therefore, in preparing this Model, the Company has decided to also take into consideration the recommendations contained in these Guidelines.

The salient aspects of the above-mentioned Guidelines are briefly illustrated below:

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- a) the identification of risks, i.e., the analysis of the business context to highlight in which area or sector of activity and in what ways events could occur that are prejudicial to the objectives pursued by Legislative Decree 231/01;
- b) the design of the control system, i.e., protocols aimed at planning both the formation and implementation of the entity's decisions in relation to the offenses to be prevented.

Precisely in order to achieve these objectives, the above-mentioned Guidelines provide for a control system whose most important components are:

- i. Code of Ethics;
  - ii. a clear and formalized organizational system, with assignment of responsibilities, lines of hierarchical dependence, description of tasks, and specific provision of the control principles adopted;
  - iii. Manual and computerised procedures to regulate the performance of activities, providing for appropriate control points;
  - iv. authorization and signing powers, with precise indication of the limits for the approval of expenses;
  - v. management control system capable of promptly reporting particularly critical situations;
  - vi. communication to staff and training program.
- c) identification of a control body (the SB) within the company with the task of monitoring the effectiveness, adequacy, and application of the model;
  - d) the introduction of a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model.

### 3. THE MODEL

#### Purpose of the Model

The Company has decided to adopt this organization, management, and control model (hereinafter the "Model") with the aim of:

- a) further promote and enhance an ethical culture within the company, with a view to fairness and transparency in the conduct of business;
- b) introduce a mechanism that allows for the establishment of a permanent process of analysis of company activities, aimed at identifying areas in which the offenses indicated in the Decree could theoretically occur;
- c) introduce control principles with which the organizational system must comply in order to effectively prevent the risk of committing the offenses indicated in the Decree in the specific activities that emerged following the analysis of sensitive areas;

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

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Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- d) introduce a disciplinary system suitable for sanctioning non-compliance with the above control principles and, in particular, with the measures indicated in this Model;
- e) establish a Supervisory Body (also referred to as "SB") with the task of supervising the proper functioning and observance of the Model and ensuring its updating.

### Elements of the Model

Based on the guidelines in the above-mentioned Guidelines, this Model consists of the following elements (as described in Chapter 4 - Elements of the Model):

1. Protocol describing the process of mapping risk areas and controls (Risk & Control Matrix);
2. Special Part of the Model pursuant to Legislative Decree 231/01;
3. Organizational and authorization system;
4. Control principles relating to risk activities;
5. Protocol for the adoption and updating of the Code of Ethics;
6. Management Manual for Health and Safety in the Workplace;
7. Financial resource management system;
8. Disciplinary system;
9. Supervisory Body;
10. System of information flows to and from the Supervisory Body;
11. Training and communication plan for Company personnel regarding this Model.




### Recipients of the Model

The rules contained in this Model apply to all those who perform, even de facto, management, administration, direction, or control functions in the Company, to employees, as well as to consultants, collaborators, agents, attorneys, and, in general, to all third parties acting on behalf of the Company.

The subjects to whom the Model is addressed are therefore required to comply with all its provisions, including in fulfillment of the duties of loyalty, fairness, and diligence arising from the legal relationships established with the Company.

### Approval and amendment of the Model

Pursuant to and for the purposes of Article 6, paragraph 1, letter a) of the Decree, the organizational and management models are acts issued by the Board of Directors as a whole. Therefore, the approval of this Model is the exclusive prerogative and responsibility of the Company's Board of Directors, which is responsible, also upon recommendation of the Supervisory Body, for formulating any substantial

<p>Dorna WSBK Organization S.r.l.</p> <p>Registered office: Via Nizza 56 – 00198 Rome</p> <p>Operating Headquarters: Via Sudafrica 7 – 00144 Rome</p>	<p>Share capital: €500,000 fully paid up</p> <p>REA no. 1151224</p> <p>VAT No. 09251551009</p>	<p>Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.</p>	  
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amendments and additions deemed necessary in order to ensure that the Model continues to comply with the provisions of the Decree and any changes in the Company's structure. Any proposed amendments and/or additions to the Company's operating procedures shall be submitted to the Board of Directors, where this may involve a substantial change in the procedural framework and a different assessment of the company's exposure to risk. However, for non-substantial amendments to the Operating Procedures, the Chief Executive Officer/COO shall be responsible for approving such amendments. Only amendments resulting from the addition of new offences provided for by law may be approved by the Chief Executive Officer. The SB shall also notify the entire Board of Directors in the half-yearly report or, if necessary, as required by Article 5 of the "Statute of the Supervisory Body."

In the event of amendments and/or additions concerning the organizational system, any substantial amendment and/or addition to the company organization chart and the related missions and areas of responsibility (see "Company Organization Chart") must be approved by the Board of Directors.

As clarified in the Guidelines, the Board of Directors, despite the establishment of the Supervisory Body pursuant to the Decree, retains all the powers and responsibilities provided for by the Civil Code and the Articles of Association, to which are now added those relating to this Model and the functioning of the Supervisory Body.

With regard to the process of amending and updating the Code of Ethics and the Disciplinary System, please refer to the protocol described in the specific paragraphs of the Model (see "**Protocol for the adoption and updating of the Code of Ethics**").

### Implementation of the Model

The adoption of this Model is the starting point for the dynamic management of the Model.

For the implementation phase of the Model, the Board of Directors, supported by the Supervisory Body, will be responsible for implementing the various elements of the Model, including the operating procedures.

In any case, the Company wishes to reiterate that the correct implementation and monitoring of compliance with company regulations and, therefore, with the rules contained in this Model, are **an obligation and a duty of all Company personnel and, in particular, of each Department Manager who, within their area of competence, has primary responsibility for monitoring activities, especially those at risk.**

## 4. ELEMENTS OF THE MODEL

### Protocol describing the process of mapping risk areas and controls

Article 6, paragraph 2, letter a) of the Decree requires that the Model provide for a mechanism aimed at "identifying the activities in which crimes may be committed."

The identification of areas in which crimes may theoretically be committed involves a detailed assessment of all company processes in order to verify the theoretical applicability of the types of crimes provided for in the Decree and the suitability of existing control elements to prevent their commission. This analysis results in a company document called **the "Risk & Control Matrix"** (hereinafter also referred to as "**Risk Area Mapping**" or "Mapping") (Annex 1 - *DWO Risk Matrix*).

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



The Risk Area Mapping is the fundamental prerequisite for this Model.

The preparation and updating of this document must therefore involve the implementation of a genuine company process, which this protocol intends to regulate.

Consequently, with this Model, the Company stipulates that the preparation and constant updating of the Risk Area Mapping is the responsibility of the Board of Directors, upon the proposal of the Supervisory Body, which will carry out a preliminary analysis aimed at:

- identify the company functions that, in view of the tasks and responsibilities assigned to them, could be involved in activities 'at risk of crime';
- specifying the types of offenses hypothesized;
- identifying the control elements put in place to monitor the identified crime risks;
- identifying the level of probability and severity of the risks that have emerged.

Subsequently, the results emerging from the initial risk mapping and related controls must be updated on the recommendation of the Supervisory Body whenever there are substantial changes in the Company's organizational structure (e.g., establishment/modification of organizational units; start-up/modification of Company activities), or when there are significant legislative changes (e.g., introduction of new types of offenses in the Decree).

The results of the risk mapping, supervision, and related controls will be the subject of a specific half-yearly report by the Supervisory Body ( ) to the Board of Directors.

## The organizational and authorization system

### *The Organizational System*

The organizational system must be sufficiently formalized and clear, especially with regard to the assignment of responsibilities, hierarchical and functional reporting lines, and the description of tasks, with specific provision for control principles such as, for example, the separation of functions.

The organizational structure adopted by the Company is formalized in the document entitled "Company Organization Chart," which clearly identifies the corporate functions and responsibilities of each organizational unit, the lines of hierarchical and functional reporting, and the functional links between the various positions that make up the structure itself (Annex 2 - *DWO Organization Chart*).

### *The Authorization System*

As suggested by the Guidelines, authorisation and signing powers must be assigned in line with the defined organisational and management responsibilities, providing, where required, a precise indication of the thresholds for the approval of expenses, especially in areas considered to be at risk of crime.

The structure of powers adopted by the Company provides for:

- Signatory powers: these are defined in the resolution of the Board of Directors and assigned to members of management with powers of legal representation and management of the Company with the right to sub-delegate;

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- Delegation of functions: with the intention of decentralizing management powers while maintaining control, top management has decided to appoint "**Budget Managers**" to be responsible for specific areas, assigning them the power to authorize the use of the sums contained in the portion of the budget under their responsibility. **Budget Managers** operate within the scope of the duties and responsibilities assigned to them in the organizational chart, taking into account their employment contract with the Company. For these individuals, the act of appointment as Budget Managers constitutes a genuine assignment of functions, meeting all the requirements **Control principles** .

With this Model, the Company intends to initiate the process of implementing the new control system based on the principles set out below, as required by the Guidelines.

Within the scope of each identified risk activity, the Company must therefore put specific controls in place. The degree of control that the Company decides to implement for each risk activity depends not only on a cost-benefit assessment, but also on the risk threshold deemed acceptable by the Company itself for that particular activity.

The control principles that must be ensured in all activities at risk identified by the mapping are as follows:

- ensuring integrity and ethics in the performance of the activity, through the provision of appropriate rules of conduct aimed at regulating each specific activity considered at risk (e.g., relations with the public administration);
- formally defining the tasks and responsibilities of each company function involved in the activities at risk;
- assign decision-making responsibilities in proportion to the tasks assigned;
- define, assign, and communicate authorisation and signing powers correctly, providing, where required, a precise indication of the thresholds for the approval of expenses so that no individual is assigned unlimited discretionary powers;
- ensure the principle of separation of roles in process management, assigning the crucial stages of the process to different individuals, in particular those of authorization, execution, recording, and control;
- regulate risky activities, for example through specific procedures, providing for appropriate control points (verifications, reconciliations, checks, information mechanisms, etc.);
- ensure the verifiability, documentability, consistency, and appropriateness of each operation or transaction. To this end, the traceability of the activity must be guaranteed through adequate documentary support on which checks can be carried out at any time. It is therefore appropriate that for each operation it is possible to easily identify who authorized the operation, who physically carried it out, who recorded it, and who checked it. The traceability of operations is ensured with a greater degree of certainty by the use of IT systems capable of managing the operation in compliance with the requirements described above;
- ensure that the checks carried out can be documented. To this end, the procedures by which the checks are carried out must guarantee the possibility of retracing the control activities carried out, so as to allow for the assessment of the consistency of the methodologies adopted (self-assessment, sample surveys, etc.) and the correctness of the results obtained (e.g., audit reports);
- provide for checks and monitoring of the correctness of the activities carried out by individual functions within the process in question (compliance with rules, correct use of signing and spending powers, etc.);

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- ensure the presence of appropriate reporting mechanisms that allow for systematic reporting by personnel called upon to perform the activity at risk (written reports, reports, etc.).

The above rules must be complied with not only in the processes identified as sensitive in the mapping provided for in this Model, but in all company processes. The process of verifying and adapting procedures must be the subject of specific reporting by the company departments within their remit, in accordance with the methods and timing established by the Supervisory Body itself, in agreement with senior management.

**Protocol for the adoption and updating of the Code of Ethics**

The adoption of ethical principles relevant to the prevention of the offenses referred to in Legislative Decree 231/01 is one of the objectives of this Model. In this context, the adoption of a code of ethics as a useful governance tool is an essential element of the preventive control system. The code of ethics aims to recommend, promote, or prohibit certain behaviors to which sanctions proportionate to the seriousness of any infringements committed may be linked.

*The Dorna Group Code of Ethics and that of DWO*

As a member of the Dorna Group, the Company has adhered to the ethical principles and rules established by the Group and set out in the Group's Code of Ethics.

In order to instill a culture of control within its organization and also to comply with the Decree, the Company has adopted its own specific Code of Ethics, which sets out certain rules of conduct that the Company requires its internal and external personnel to comply with.

To this end, the Company provides all its personnel, including "external" personnel, with its Code of Ethics, which it has adopted with a view to ensuring compliance with certain standards of conduct identified with the specific aim of preventing the offenses provided for in the Decree in the activities carried out by the Company and its personnel.

The Company's Code of Ethics consists of a set of rules of conduct that must be complied with and whose violation will result in the application of the sanctions provided for in the disciplinary system of this Model.

*Protocol on the Code of Ethics*

The Code of Ethics, attached to this Model (Annex 3 - *DWO Code of Ethics*), is also addressed to persons directly linked by an employment relationship from whom the Company may require compliance with ethical provisions, and also extends to directors, consultants, collaborators, agents, attorneys, and third parties who may carry out activities on behalf of the Company.

The effective application of the Code, therefore, is also directly applicable to those individuals with whom compliance with ethical principles may be contractually agreed. It is the responsibility of the Supervisory Body, with the support of senior management, to identify and assess the appropriateness of including specific contractual clauses in contracts governing relations with such "external" parties in light of the company's activities potentially exposed to the commission of the offenses referred to in the aforementioned Decree, requiring full acceptance of the Company's codes of ethics for parties not covered by their own professional code of ethics.

Dorna WSBK Organization S.r.l.  
 Registered office: Via Nizza 56 – 00198 Rome  
 Operating Headquarters: Via Sudafrica 7 – 00144 Rome

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 REA no. 1151224  
 VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



The Supervisory Body is responsible for monitoring the functioning and observance of the Company's Code of Ethics with respect to specific activities, promptly communicating to the Board of Directors any inconsistencies or need for updates.

Anyone who becomes aware of violations of the principles of this Code or other events that could alter its scope and effectiveness is required to promptly report them to the Supervisory Body. Failure to report a violation of the Code of Ethics constitutes a violation of the Code.

Failure to comply with the principles and rules of conduct contained in this Code will result in the application of the sanctions contained in the Company's Disciplinary System provided for in the Model.

The purpose of the Code of Ethics is to introduce principles and rules of conduct into the Company's activities aimed at preventing the offenses provided for by Legislative Decree No. 231/2001 and, therefore, in the event that any of the provisions of this Code should conflict with provisions set forth in internal regulations or procedures, the provisions of the Code shall prevail.

### The Financial Resource Management System

Article 6, paragraph 2, letter c) of the Decree requires that the models provide for "methods of managing financial resources that are suitable for preventing the commission of offenses." The rationale behind this provision is the observation that most of the offenses referred to in the Decree can be committed using the financial resources of companies (e.g., the creation of off-the-books funds for the commission of acts of corruption).

The Guidelines recommend the adoption of procedural mechanisms for decisions which, by making the various stages of the decision-making process documented and verifiable, prevent the improper management of the entity's financial resources.

In accordance with the criteria described above, the Company adopts specific procedures to regulate the management of assets and liabilities (income and expenses).

These procedures form an integral part of this Model and fraudulent violation of the rules set out therein constitutes grounds for the application of the Model's disciplinary system.

The above procedures must be duly monitored by all functions involved in the management of financial resources, in accordance with the principle of accountability of the functions themselves, and by the Company's control bodies/functions and, in particular for the purposes of the Decree, by the Supervisory Body, which must report to the Board of Directors on a regular basis on the checks carried out regarding knowledge, correct application, and compliance with the same.

Any changes to the above procedures must be communicated to the Supervisory Body for the purposes of fulfilling its responsibilities.

### The Occupational Health and Safety Management System

The Occupational Health and Safety Management System (hereinafter referred to as SGSL) is a system voluntarily adopted by Dorna WSBK Organization S.r.l. in order to monitor and provide evidence of everything that is done within and outside the company to comply with current occupational health and safety regulations. The SGSL aims to:

Dorna WSBK Organization S.r.l.  
Registered office: Via Nizza 56 – 00198 Rome  
Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up  
REA no. 1151224  
VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- contribute to improving the health and safety levels of workers and other interested parties who may be exposed;
- improve the internal and external image;
- establish an organizational and management model implemented for the purposes referred to in Article 30 of Legislative Decree 81/08 and subsequent amendments and additions.

The Safety Management Manual (MGS) has been drawn up taking into account the size, nature, and activities carried out by DWO, in accordance with the UNI INAIL 2001 guidelines and the INAIL SGSL MPI 2011 guidelines.

The Guidelines for the management of accidents involving property or persons or the modification of situations, structures, and organizational phases relating to the organization of the event are in place and form part of the Safety Management Manual.

It is based on the cyclical sequence of the planning, implementation, monitoring, and review phases of the system through a dynamic process that provides evidence of all the phases implemented.

The SGSL's ability to achieve its planned objectives stems from the commitment and involvement of all the company departments involved, especially at the highest level.

The sequences applied are as follows:

- establishing the top management's policy for pursuing the SGSL objectives;
- identify applicable laws and regulations;
- identify all hazards to which workers are exposed, including external activities;
- identify other parties potentially exposed in external activities, carefully outlining the various levels of interference and involvement;
- set specific objectives that are appropriate, achievable, and consistent with the commitments of company policy;
- develop programs to achieve these objectives, establishing priorities, timelines, responsibilities, and necessary resources;
- establish the most appropriate methods and related tools to manage what has been planned and programmed;
- raise awareness throughout the company of the need to achieve the set objectives;
- carry out the necessary monitoring, verification, and inspection activities to ensure that the SGSL is functioning;
- initiate appropriate corrective and preventive actions based on the results of the controls;
- periodically review the system to assess its effectiveness and efficiency, evaluating its suitability for the company's current situation, modifying it, if necessary, as the company's policy and/or mission and legal parameters change, taking into account the objective of continuous improvement.

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



The Security Management Manual (Annex 5 - *Security Management Manual (MGS) DWO*), including the related annexes, therefore forms an integral part of this Organization, Management, and Control Model pursuant to Legislative Decree 231/2001 prepared by DWO.

### The Financial Resource Management System

The financial resource management system is described in the Company Procedures Manual and includes all operational procedures relating to the Company's sensitive activities, thus constituting an integral part of the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001 prepared by DWO (Annex 4 – *DWO Procedures Manual* and Annex 8 – *DWO Procedures*).

In particular, the following procedures are included:

- Accounts Receivable Management Procedure;
- Passive Cycle Management Procedure;
- General Accounting and Monthly Upload Management Procedure (i.e., Parent Company Reporting Procedure);
- Budget and Strategic Plan Procedure;
- Pass Issuance Procedure;
- Treasury procedure\*;
- General accounting procedure\*;
- Personnel procedures:
  - New personnel recruitment;
  - Travel and reimbursement;
  - Maternity leave management;
  - Vacation/sick leave.

\*Currently being formalized

### The disciplinary system

The effective operation of the Model is guaranteed by an adequate disciplinary system that sanctions non-compliance with and violation of the rules contained in the Model itself and its constituent elements. Such violations must be punished through disciplinary measures, regardless of whether criminal proceedings are initiated, as they constitute a breach of the employee's duties of diligence and loyalty and, in the most serious cases, a breach of the relationship of trust established with the employee.

The disciplinary system is independent of criminal offenses and does not replace the provisions of the legislation governing employment relationships, the Workers' Statute (Law 300/1970), and the National Collective Labor Agreement applicable to the Company's employees.

The disciplinary system is designed to sanction non-compliant behavior on the part of Company employees—both managers and non-managers—as well as directors and auditors, consultants, members of the Supervisory Body, collaborators, and third parties acting on behalf of the Company.

Dorna WSBK Organization S.r.l.  
 Registered office: Via Nizza 56 – 00198 Rome  
 Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up  
 REA no. 1151224  
 VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



The Disciplinary System is attached to this Model and forms an integral part thereof (Annex 6 – *DWO Disciplinary System*).

### The Supervisory Body

Legislative Decree no. 231/2001, in Article 6, paragraph 1, letter b), provides that one of the essential conditions for exemption from liability for the offenses indicated therein is proof of the establishment of an internal/external body within the Entity - known as the Supervisory Body ("the Body" or "SB") - with autonomous powers of initiative and control, with the task of supervising the functioning and observance of the Model and ensuring its updating.

#### *Requirements of the Supervisory Body*

In order to fulfill the functions established by the aforementioned regulation, the Body must meet the following requirements:

- **autonomy and independence:** as also specified in the Guidelines, the position of the Body within the Entity "must guarantee the autonomy of the control initiative from any form of interference and/or influence by any member of the Entity" (including the management body). The Body must therefore be placed in the highest possible hierarchical position, with the provision of reporting to the highest operational level of the company.
- **Professionalism:** this requirement refers to the specialist technical skills that the Body must possess in order to carry out the activities assigned to it by the standard. In particular, the members of the body must have specific knowledge of any techniques useful for carrying out inspection, consulting, control system analysis, and legal activities (particularly in the criminal and corporate sectors), as clearly specified in the Guidelines. Knowledge of risk analysis and assessment techniques, flow charting of procedures and processes, fraud detection methodologies, statistical sampling, and the structure and methods of committing crimes is essential.
- **Continuity of action:** on the part of the SB to ensure the effective implementation of the Organizational Model.

Therefore, as the body responsible for supervising the functioning and compliance with the Model and ensuring its continuous updating, and as a body with specific powers of initiative and control, the SB must:

- be independent and impartial with respect to those it is required to supervise;
- have autonomous powers of initiative and control;
- be financially independent;
- have no operational tasks;
- have continuity of action;
- meet professional requirements;
- be able to use a direct channel of communication with top management.

#### *Identification of the Supervisory Body*

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



In implementation of the provisions of the Decree and the Guidelines and in compliance with the requirements of autonomy, independence, professionalism, and continuity of action described above, the Company's Supervisory Body has been identified as a collegial body - given the prevalence of this type of choice by the majority of entities, and given the breadth of the Body's responsibilities, which are difficult to assign to a single entity - whose composition and functioning are specifically established in the Statute attached to this Model (*Annex 7 - Statute of the Supervisory Body*).

**The System of Information Flows to and from the Supervisory Body**

*Information flow from the Supervisory Body*

The Supervisory Body informs the Board of Directors and, where appropriate, the Board of Statutory Auditors, about the implementation of the Model and any critical issues related to it.

More specifically, in the manner established in the Statute, the SB must inform the Board of Directors by preparing the following written reports:

- a written report on the results obtained from the activities carried out and the work plan for the next reference period (audit plan);
- summary report on the work of the Supervisory Body with an adequate description of the activities carried out, the critical issues and shortcomings found in the company's processes, as well as the necessary and/or appropriate corrective/improvement measures for the Model and their status of implementation.

The SB also informs the Board of Statutory Auditors of the content of these written reports where this is functional to the exercise of their role. The SB may also, if necessary, contact the Chairman of the Board of Directors to make any suggestions regarding the management of the organizational structure or the management of the company, as well as to raise awareness among the corporate bodies on specific issues.

Meetings with the corporate bodies to which the Supervisory Body reports must be minuted, and a copy of the minutes must be kept by the Supervisory Body in the appropriate archive in accordance with the procedures and timescales established by the Supervisory Body itself.




The Body (or even a single member thereof) may be consulted at any time by the aforementioned bodies and may, in turn, submit a request to that effect in order to report on the functioning of the Model and on specific situations directly and indirectly related to the application of the Model and/or the implementation of the Decree.

The Body must also coordinate with the Company's competent technical departments for the various specific profiles.

*Information flow to the Supervisory Body*

Article 6, paragraph 2, letter d) of Legislative Decree no. 231/01 requires the "Organization Model" to include information obligations towards the Body responsible for supervising the functioning and compliance with the Model itself.

The obligation to provide structured information is designed as a tool to ensure the supervision of the effectiveness and efficiency of the Model and for the possible subsequent investigation of the causes that made it possible for the offenses provided for in the Decree to occur.

<p>Dorna WSBK Organization S.r.l.</p> <p>Registered office: Via Nizza 56 – 00198 Rome</p> <p>Operating Headquarters: Via Sudafrica 7 – 00144 Rome</p>	<p>Share capital: €500,000 fully paid up</p> <p>REA no. 1151224</p> <p>VAT No. 09251551009</p>	<p>Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.</p>	  
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The information provided to the Supervisory Body is intended to improve its control planning activities and does not involve a detailed and systematic verification of all the phenomena represented.

Information flows can be divided into two types:

1. **Periodic Flows:** this refers to a periodic activity aimed at analyzing the evolution of the activity carried out, the most significant events in terms of potential risk of committing offenses, any indicators of anomalies, and problematic issues that have arisen with regard to the application of the control measures provided for in the Model. It is therefore appropriate for the SB to receive periodic information flows from the CFO, the Head of the Legal Department, and the RSPP;
2. **Ad hoc flows:** activities focused on individual events that may have given rise to the commission of crimes or are otherwise indicative of anomalies.

In particular, in addition to the information specifically requested in company procedures, all company departments must promptly transmit the following information to the Supervisory Body, exclusively and confidentially:

- measures and/or news from judicial police bodies, or from any other authority, which indicate that investigations are being carried out for the offenses referred to in the Decree, including those initiated against unknown persons;
- any violation of the Model and its constituent elements and any other aspect potentially relevant to the application of the Decree;
- reports prepared by the heads of company departments as part of their control activities, which may reveal facts, acts, events, or omissions that are critical in relation to the provisions of the Decree;
- information relating to the effective implementation, at all company levels, of the disciplinary system, highlighting the disciplinary proceedings carried out and any sanctions imposed (including measures taken against employees), or the reasoned decisions to dismiss disciplinary proceedings;
- any changes and/or additions to the system of delegations and powers of attorney;
- the existence of company activities that are found and/or perceived to be wholly or partially lacking in specific and/or adequate regulation (total or partial absence of specific regulation, inadequacy of the principles of the Code of Ethics and/or operating procedures with respect to their intended purposes, in terms of clarity and comprehensibility, updating and correct communication, etc.);
- any issuance, modification, and/or addition made or deemed necessary to the operating procedures concerning the Model and the Code of Ethics.

The Body shall act in such a way as to protect whistleblowers against any form of retaliation, discrimination, or penalization, while also ensuring the confidentiality of the whistleblower's identity, without prejudice to legal obligations and the protection of the rights of the Company or the persons involved, as well as the reputation of the person(s) reported.

In addition to the information system outlined above, which is mandatory, anyone who comes into possession of information relating to the commission of crimes or conduct deemed not to be in line with the provisions of this model is required to immediately notify the Supervisory Body.

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



A dedicated email address will also be set up for the Supervisory Body which, in addition to the traditional means of communication already in place within the company, will allow Company employees to report to the Supervisory Body any conduct deemed not to be in line with the standards of conduct established or to communicate any doubts and/or concerns regarding the application of the principles established by the Model in the performance of their work.

### Training and Communication Plan

Internal training is an essential tool for the effective implementation of the Model and for the widespread dissemination of the principles of conduct and control adopted by the Company, with a view to reasonably preventing the offenses for which the Decree gives rise to administrative liability.

To this end, the Supervisory Body proposes the implementation of a specific training plan for the recipients of this Model, regarding the contents of the Decree and the characteristics of this Model and its elements.

The requirements that the training program must meet are as follows:

- be appropriate to the position held by the persons within the organization (new hire, employee, manager, executive, etc.);
- the content must differ according to the activity carried out by the person within the company (risky activity, control activity, non-risky activity, etc.);
- the frequency of training activities must be based on the degree of change to which the external environment in which the company operates is subject, as well as on the learning ability of the staff and the degree of commitment of management to conferring authority on the training activities carried out;
- the speaker must be a competent and authoritative person in order to ensure the quality of the content covered, as well as to make explicit the importance that the training in question has for the Company and for the strategies it wishes to pursue;
- Participation in training programs must be mandatory, and specific control mechanisms must be defined to monitor attendance.
- Control mechanisms must be in place to verify the level of learning of participants.

Training can therefore be classified as *general* or *specific*. In particular, **general training** must involve all levels of the organization in order to enable each individual to:

- be familiar with the provisions of Legislative Decree 231/2001 and be aware of the Company's commitment to adopting them and making them an integral part of the corporate culture;
- be aware of the objectives that the Company aims to achieve through the implementation of the Model and how each person's duties contribute to the achievement of these objectives;
- be aware of their role and responsibilities within the Company's internal control system;
- know what behaviors are expected or acceptable and those that are not acceptable to the Company;
- know the appropriate reporting channels for the type of information to be communicated and the person to whom the communication is to be sent, and in particular, know to whom to report, and how, the presence of anomalies in the conduct of company activities;

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



- be aware of the disciplinary measures that are applied in the event of violations of the rules of the Model;
- know the powers and duties of the Supervisory Body.

**Specific training**, on the other hand, concerns all those individuals who, due to their activities, require specific skills in order to manage the peculiarities of the activity itself, such as personnel working in areas reported as potentially at risk of committing certain offenses under the Decree. These individuals must receive both general and specific training. Specific training must enable the individual to:

- be aware of the potential risks associated with their activities, as well as the specific control mechanisms to be activated in order to monitor those activities;
- be familiar with the techniques for assessing the risks inherent in the activity they carry out, as well as the exact methods of carrying out the activity and/or the procedures that regulate it, in order to acquire the ability to identify any anomalies and report them in a manner and timeframe that allows for the implementation of possible corrective actions.

Those responsible for internal control who are tasked with monitoring activities that are potentially at risk will also receive specific training to make them aware of their responsibilities and their role within the internal control system, as well as the penalties they face if they fail to comply with such responsibilities and roles.

#### *Communication of the Model*

In line with the provisions of the Decree and the Guidelines, the Company will fully publicize this Model to ensure that all personnel are aware of all its elements.

Communication must be widespread, effective, clear, and detailed, with periodic updates related to changes in the Model, in compliance with the provisions of the Guidelines.

In particular, in order to be effective, communication must:

- involve all hierarchical levels of an organization, in an ascending, descending, and transversal sense (employees, new hires, middle managers, executives, collaborators);
- be sufficiently detailed in relation to the hierarchical level of the target audience;
- use the most appropriate and easily accessible communication channels for the recipients of the communication in order to provide information in a timely manner, allowing the recipient staff to make effective and efficient use of the communication;
- be of high quality in terms of content (including all necessary information), timeliness, updating (it must contain the most recent information), and accessibility.

Therefore, the actual communication plan relating to the essential components of this Model must be developed, in accordance with the principles defined above, using the most appropriate means of corporate communication, such as sending emails or publishing on the corporate network.

## 5. WHISTLEBLOWING

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198 Rome

Operating Headquarters: Via Sudafrica 7 – 00144 Rome

Share capital: €500,000 fully paid up

REA no. 1151224

VAT No. 09251551009

Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.



Legislative Decree No. 24 of March 10, 2023 (the so-called Whistleblowing Decree), which came into force on March 30, 2023, concerning "the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national law," in implementation of Directive (EU) 2019/1937, provides that:

- anyone who obstructs or attempts to obstruct a report;
- anyone who fails to comply with company procedures for handling whistleblowing reports;
- anyone who is negligent or inefficient in carrying out the verification and analysis of reports;
- anyone who violates the confidentiality of any of the reports received through the dedicated channels, revealing their content and the identity of the whistleblower;

may be subject to disciplinary action by the competent bodies of the Company, in accordance with the criteria set out in this chapter.

Furthermore, as provided for in Article 12 of Legislative Decree No. 24/2023, we indicate below the obligations of confidentiality regarding the identity of the whistleblower, the prohibition of discrimination against the whistleblower, and the whistleblower's responsibilities in the event of false reports:

#### **A) Confidentiality obligations regarding the identity of the whistleblower**

Except in cases where liability for slander and defamation may be established, pursuant to the provisions of the Criminal Code or Article 2043 of the Civil Code, and in cases where anonymity is not enforceable by law, the identity of the whistleblower must be protected in all contexts following the report. Therefore, subject to these exceptions, the identity of the whistleblower cannot be disclosed without their express consent, and all those who receive or are involved in the management of the report are required to protect the confidentiality of this information.

Violation of the obligation of confidentiality is grounds for disciplinary action, without prejudice to other forms of liability provided for by national law. With regard, in particular, to disciplinary proceedings, the identity of the whistleblower may be disclosed to the disciplinary authority and the accused only in cases where:

- a) there is the express consent of the whistleblower;
- b) knowledge of the whistleblower's identity is absolutely essential to the defense of the accused, provided that this circumstance is inferred and proven by the latter during the hearing or through the submission of defense briefs.

Furthermore, the whistleblower's report is exempt from the right of access referred to in Articles 22 et seq. of Law 241/1990 and subsequent amendments and additions.

#### **B) Prohibition of discrimination against whistleblowers**

No form of retaliation or discriminatory measure, whether direct or indirect, is permitted or tolerated against employees or collaborators who make a report under this policy, in violation of Article 17 of Legislative Decree No. 24/2023.



DORNA WSBK ORGANIZATION S.R.L.

Discriminatory measures are understood to mean unjustified disciplinary actions, harassment in the workplace, and any other form of retaliation that creates intolerable working conditions.

Protection is limited to cases where both the whistleblower and the reported person are employees or collaborators of the Company, or are connected to it.

Employees or collaborators who believe they have been discriminated against for having reported an offense must notify the Supervisory Body, which, after assessing the evidence, will report the alleged discrimination:

- to the manager of the department to which the person responsible for the alleged discrimination belongs.

The Manager will assess the appropriateness/necessity of taking action or measures to remedy the situation and/or to remedy the negative effects of discrimination administratively, as well as whether there are grounds for initiating disciplinary proceedings.

The employee retains the right to contact the Head of the Human Resources Department directly, who will promptly notify the Supervisory Body.

### C) Whistleblower liability

Legislative Decree No. 24/2023 leaves unchanged the criminal and disciplinary liability of the whistleblower in the event of slanderous or defamatory reports, pursuant to the Criminal Code and Article 2043 of the Civil Code, with intent or gross negligence, and which have reported events or facts that are clearly unfounded for the sole purpose of denunciation.




Cases in which it is established, even by a first instance judgment, the civil liability of the reporting person for defamation or slander in cases of intent or gross negligence, unless the same person has already been convicted, even in the first instance, for the crimes of defamation or slander or in any case for the same crimes committed with the report to the judicial or accounting authority, without prejudice to the administrative sanctions of ANAC pursuant to Article 21 of the Decree in question.

The adoption of discriminatory measures against whistleblowers may be reported to the National Labor Inspectorate, and retaliatory dismissal of the whistleblower, change of duties, and any other retaliatory measures are null and void.

The Company has adopted a specific Whistleblowing Procedure ([https://www.worldsbk.com/themes/responsive/static/pdf/DWO\\_Procedura\\_Whistleblowing.pdf](https://www.worldsbk.com/themes/responsive/static/pdf/DWO_Procedura_Whistleblowing.pdf)) and a Reporting System (<https://dorna.wb.teseoerm.com/#/>).

## 6. MAPPING OF DORNA WSBK ORGANIZATION SRL - SUCURSAL EN ESPAÑA

On February 10, 2021, the Company approved the adaptation of the Organization, Management, and Control Model pursuant to Legislative Decree 231/01 with the inclusion, as an attachment, of an Organizational

<p>Dorna WSBK Organization S.r.l.</p> <p>Registered office: Via Nizza 56 – 00198 Rome</p> <p>Operating Headquarters: Via Sudafrica 7 – 00144 Rome</p>	<p>Share capital: €500,000 fully paid up</p> <p>REA no. 1151224</p> <p>VAT No. 09251551009</p>	<p>Single-member company - The company is subject to the management and coordination of Dorna Sports S.L.</p>	  
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DORNA WSBK ORGANIZATION S.R.L.

Management and Control System pursuant to Spanish law, with regard to its secondary office in Spain - DORNA WSBK ORGANIZATION SRL - SUCURSAL EN ESPAÑA ("DWO Sucursal<sup>1</sup> ").

<sup>1</sup> Below is a list of documents adopted by DORNA WSBK ORGANIZATION SRL - SUCURSAL EN ESPAÑA ("DWO Sucursal"):

- 1) 1\_ECIJA\_DORNA\_WSBK\_Crime\_types\_COMPARAZ\_ITA\_SPA;
- 2) 2\_ECIJA\_DORNA\_WSBK\_Risk\_map\_V01;
- 3) 3\_REPORT\_ECIJA\_DORNA\_WSBK\_Global\_report\_on\_criminal\_risks\_;
- 4) 4\_ECIJA\_DORNA\_WSBK\_METHODODOLOGY FOR THE MAINTENANCE AND MONITORING OF THE SYSTEM;
- 5) 5\_ECIJA\_DWO\_Controls\_matrix and Annual Reports

Dorna WSBK Organization S.r.l.  
 Registered office: Via Nizza 56 – 00198 Rome  
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## 7. ATTACHMENTS

Annex 1: DWO Risk Matrix

Attachment 2: DWO Organization Chart

Annex 3: DWO Code of Ethics

Attachment 4: DWO Safety Management Manual (MGS) and Safety Guidelines Risk Management at Circuits

Annex 5: DWO Disciplinary System

Annex 6: Supervisory Body Statute

Annex 7: DWO Procedures

Annex 8: Organizational Management and Control System – DWO Branch

Dorna WSBK Organization S.r.l.

Registered office: Via Nizza 56 – 00198  
Rome

Operating Headquarters: Via Sudafrica  
7 – 00144 Rome

Share capital: €500,000 fully paid  
up

REA no. 1151224

VAT No. 09251551009

Single-member company - The  
company is subject to the management  
and coordination of Dorna Sports S.L.

