

THE PUBLIC PROSECUTOR'S OFFICE
The Ordinary Court of Sienna

N 396/10 R.G.N.R. Mod. 21
N. h /11 Reg. Abroad Requests

To the competent Judicial Authority
of Delaware State (United States of America)
through the EUROJUST — ITALIAN REPRESENTATIVE
MAANWEG 174
THE NETHERLANDS

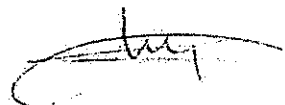
and to the attention of

The Ministry of Justice
General Penal Affair Direction,
Office II, Via Arenula — 00100
Rome

The request for the justice assistance in criminal matters
pursuant to the treaty of the mutual assistance in criminal matters between the
Government of the Italian Republic and the Government of the United States of America
(Rome, 2006)

The Italian Judicial Authority of Sienna

represented by Deputy Public Prosecutor of the Court of Sienna **Antonino
Nastasi**



according to the treaty of the mutual assistance in criminal matters between the Government of the Italian Republic and the Government of the United States of America (Rome, 2006), makes to the Competent Judicial Authority of the United States of America the present demand of the judicial assistance.

The Office which makes this demand is carrying out the penal investigation with the number 396/10 mod.21 with the criminal proceedings for the following persons:

- COLOMBO FRANCO born in Saronno (VA) on [REDACTED] with the residence in [REDACTED]
- D'OVIDIO OVIDIO born in Albissola Marina (SV) on [REDACTED] with the residence in [REDACTED]
- CARUGATI EMANUELA born in Saronno (VA) on [REDACTED] with the residence in [REDACTED]
- RAPPUOLI RINO born in Radicofani (SI) on [REDACTED] with the residence in [REDACTED]

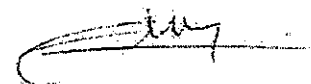
Synthetic explanation of the facts put in the basis of the demand

This Public Prosecutor's Office has an ongoing investigation which emerged from the communication notice made by the Finance Police, the Core of the Tax Inspectorate, as regards an alleged association between the above-mentioned persons and its crime is directed towards the tax evasion.

More specifically, Colombo Franco on behalf of "Novartis Pharma AG" operating in Basel, Switzerland (the purchaser of the 100% of the company's quotas), D'Ovidio Ovidio on behalf of "Appold Consultadoria e Servicos Sociedade Unipessoal LDA" operating in Madeira, Portugal (the conveying of the 93% of the company's quotas), and Carugati Emanuela on behalf of "Chiron Holding LLC" operating in Delaware, USA (the conveying of the 7% of the company's quotas), in the date of 28.12.2006 signed the deed of conveyance of the "Chiron Vaccine Holding Srl" quotas, the company operating in Sienna, with the equivalent value of €.1.226.190.125,00; in such a way they enabled the other parties ("Chiron Blood Testing" from Bermuda) to evade Italian capital gains tax (€.1.226.164.625,00).

The results of the inquiry permit to consider that the companies "Chiron Holding LLC" from Delaware and "Appold" from Madeira (from the both countries having the privileged tax system) were used by their chief company "Chiron Blood Testing" from Bermuda (and it is also from the country with the privileged tax system) for the only tax purposes.

Therefore, the capital gains made by the American company (€.86.303.732,00) and by the Portuguese company (€.1.139.860.893,00) are entirely attributed to their chief company of Bermuda which is the real income



owner (Art.37, paragraph 3, D.P.R. (Presidential Decree of the Italian Republic) 600/73). As between the Italian Republic and the State of Bermuda there is no convention regulating the double taxation, the current taxation system for those who have not the status of resident (art 151 T.U.I.R. (Consolidated Income Tax Act)) stipulates that the capital gain got from the conveying of the qualifying holdings is taxable in Italy (art 23 T.U.I.R.)

The tax enquiry made by the Finance Police of Sienna found out that "Chiron Blood Testing" (Bermuda) is the real possessor (through a third party) of the capital gain described above with the tax evasion of €.416.895.973,00.

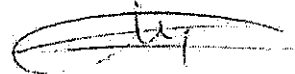
Legal registration of the facts

1. COLOMBO FRANCO
2. D'OVIDIO OVIDIO
3. CARUGATI EMANUELA
4. RAPPUOLI RINO

1) The crime (art. 81 cpv., 416 c.p. and 5 D.L.vo 74/2000) consists in involving the third party not resident in the country with the purpose of high tax evasion. The persons delegated for this roles are: Colombo Franco actioning on behalf of "Novartis Pharma AG" operating in Basel, Switzerland (the purchaser of the 100% of the company's quotas), D'Ovidio Ovidio actioning on behalf of "Appold Consultadoria e Servicos Sociedade Unipessoal LDA" operating in Madeira, Portugal (the conveying of the 93% of the company's quotas), and Carugati Emanuela actioning on behalf of "Chiron Holding LLC" operating in Delaware, USA (the conveying of the 7% of the company's quotas), in the date of 28.12.2006 signed the deed of conveyance of the "Chiron Vaccine Holding Srl" quotas, the company operating in Sienna, with the equivalent value of €.1.226.190.125,00; in such a way they enabled the other parties ("Chiron Blood Testing" from Bermuda) to evade Italian capital gains tax (€.1.226.164.625,00) with the tax of €.416.895.973,00. More specifically, as the companies "Chiron Holding LLC" from Delaware and "Appold" from Madeira (both the countries have the privileged tax system) are used by their chief company "Chiron Blood Testing" from Bermuda (and this country has also the privileged tax system) it is important to emphasize that the capital gains made by the American company (€.86.303.732,00) and by the Portuguese company (€.1.139.860.893,00) are entirely attributed to their chief company of Bermuda. As with this State there is no convention which regulates the double taxation, the current taxation system for those who have not the status of resident (art 151 T.U.I.R.) stipulates that the capital gain got from the conveying of the qualifying holdings is taxable in Italy (art 23 T.U.I.R.) In Sienna and Milan, since 2006 till nowadays.

The reason of the request and the demanded activities

At the present state of the investigation, in order to verify every single responsibility and to clarify the hypotheses of the contested crime, it is essential to make the following verifications in the "CHIRON HOLDING LLC"



located in Delaware (USA), Wilmington, Centerville Road, with the representative HETHERINGTON Scott Randall, born in USA on 31/05/1961: to get all the elements which may prove the company's non practicality, with the detailed reference to the absence of the productive structure, to the absence of any employee, to the absence of the independent managing and operating entities, as well as any other element that may illustrate the nature of the "company used as counterfeit" in the chain of the company's group which it belongs to.

The urgency reasons

The urgency of the present request is due to the imminent expiry of the preliminary investigation terms as well as to the necessity to continue with the possible further requests.

For more information in attachment there are the texts of the violated legislations in the original version (the Italian language) as well as translated into English.

For any eventual information regarding the present request, there are the following contacts:

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Sienna, 13/10/2011

PUBLIC PROSECUTOR
Antonino Nastasi — Deputy


V. PROCURATORE DELLA REPUBBLICA
Dot. VITO SALERNO