ORGANIZATION, MANAGEMENT AND CONTROL SYSTEM PURSUANT TO LEGISLATIVE DECREE 231/2001

Legislative Decree no. 231 of 8 June 2001

Approved by the Board of Directors on 15/12/2025

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Section One: Legislative Decree No. 231 of 8 June 2001

Chapter 1 – The Administrative Liability of Entities

1.1 The administrative liability regime provided for by Legislative Decree no. 231/2001 for legal persons, companies and associations

1.1.1 The regulatory framework

Legislative Decree No. 231 of 8 June 2001 (hereinafter Legislative Decree No. 231/2001), implementing Delegated Law No. 300 of 29 September 2000, regulates – introducing it for the first time into the national legal system – the administrative liability of legal persons, companies and associations, including those without legal personality (entities).

This enabling law ratifies, inter alia, the Convention on the Financial Protection of the European Communities of 26 July 1995, the EU Convention of 26 May 1997 on the fight against corruption and the OECD Convention of 17 September 1997 on combating bribery of foreign public officials in international business transactions and complies with the obligations laid down in such international instruments and, in particular, EU law which provide for the provision of paradigms of liability of legal persons and a corresponding sanctioning system, which affects corporate crime.

Legislative Decree 231/2001 is therefore part of a context of implementation of international obligations and - in line with the regulatory systems of many European countries - establishes the liability of the *societas*, considered "*as an autonomous center of interests and legal relationships, a point of reference for precepts of various kinds, and a matrix of decisions and activities of the subjects who operate in the name, on behalf of or in any case in the interest of the entity*".

The institution of the administrative liability of companies arises from the empirical consideration that frequently the unlawful conduct, committed within the company, far from being the result of a private initiative of the individual, rather falls within the scope of a widespread company policy and follows decisions of the top management of the entity itself.

It is a sui generis "administrative" liability, since, although it involves administrative sanctions, it follows from a crime and presents the guarantees of criminal proceedings.

1.1.2 The sanctioning regime

In particular, Legislative Decree 231/2001, art. 9, provides for a series of sanctions that can be divided into four types:

- Financial penalties
- Disqualification sanctions:
  - prohibition from carrying out activities;
  - suspension/revocation of a licence or concession or authorisation functional to the commission of the offence;
  - prohibition of contracting with the Public Administration;
  - exclusion from concessions, contributions, financing and subsidies and possible revocation of those already granted;
  - prohibition of advertising goods or services;
- confiscation;
- publication of the sentence.

The administrative sanction for the company can only be applied by the criminal court and only if all the objective and subjective requirements set by the legislator are met, namely: the commission of a specific crime, in the interest or to the advantage of the company, by qualified persons (top management or subordinate to them).

1.1.3 Applicability abroad

The liability of entities also extends to crimes committed abroad, provided that the State of the place where the act was committed does not proceed against them, provided that the particular conditions provided for by Legislative Decree 231/2001 are met.

According to art. 4 of Legislative Decree no. 231/2001, the entity may be called upon to answer in Italy in relation to crimes - contemplated by the same Legislative Decree no. 231/2001 - committed abroad. The Explanatory Report to Legislative Decree no. 231/2001 underlines the need not to leave a frequently occurring criminological situation unsanctioned, also in order to avoid easy circumvention of the entire regulatory system in question.

The prerequisites (provided for by the law or deducible from the whole of Legislative Decree 231/2001) on which the liability of the entity for crimes committed abroad is based are:

I. the crime must be committed abroad by a person functionally linked to the entity, pursuant to art. 5, paragraph 1, of Legislative Decree no. 231/2001;
II. the entity must have its main office in the territory of the Italian State;

III. the entity can respond only in the cases and under the conditions provided for by art. 7, 8, 9, 10 of the Criminal Code (in cases where the law provides that the culprit - a natural person - is punished at the request of the Minister of Justice, proceedings are taken against the entity only if the request is also made against the entity itself).

IV. The reference to art. 7-10 of the Criminal Code is to be coordinated with the provisions of articles 24 to 25-octies of Legislative Decree no. 231/2001, so that - also in compliance with the principle of legality referred to in art. 2 of Legislative Decree no. 231/2001 - in the face of the series of crimes mentioned in art. 7-10 of the Criminal Code, the company may only be liable for those for which its liability is provided for by an ad hoc legislative provision;

V. if the cases and conditions referred to in the articles of the Criminal Code are met, the State of the place where the act was committed does not proceed against the entity.

1.1.4 The objective and subjective pre-requisites for the determination of "231 liability"

Administrative liability derives first from a crime committed in the interest or to the advantage of the entity.

The exclusive advantage of the agent (or of a third party with respect to the entity) excludes the liability of the entity, finding itself in a situation of absolute and manifest extraneousness of the entity to the fact of crime.

As for the subjects, the legislator, in art. 5 of Legislative Decree 231/2001, provides for the liability of the entity if the crime is committed:

a) "*by persons who hold representation, administration or management functions of the entity or of one of its organizational units endowed with financial and functional autonomy as well as by persons who exercise, also, de facto, the management and control of the same*" (so-called **top management**);
b) "*by persons subject to the direction or supervision of one of the subjects referred to in letter a)* " (so-called **subordinates**).

The liability of the entity is added to that of the natural person, who has materially committed the offence, and is independent of it, subsisting even when the offender has not been identified or is not imputable or if the offence is extinguished for a cause other than amnesty.

For the purposes of affirming the liability of the entity, in addition to the existence of the requirements that allow the crime to be objectively linked to the entity, the legislator requires the ascertainment of the guilt of the entity. This condition is identified with **an organisational fault**, understood as a violation of adequate rules of diligence self-imposed by the entity itself and aimed at preventing the specific risk of crime.

Specific provisions have been laid down by the legislator for cases of transformation, merger, demerger and transfer of a business for which reference is made, for further details, to the specific provisions of art. 28-33 of Legislative Decree 231/2001.

1.1.5 Attempted crimes

The financial penalties and disqualification penalties are reduced from one third to one half in relation to the commission, in the form of an attempt, of the offences indicated in this chapter of the decree.

The entity is not liable when it voluntarily prevents the performance of the action or the realization of the event.

1.2 Offences and offences giving rise to administrative liability

Originally, provided for crimes against the Public Administration or against the assets of the Public Administration, the liability of the entity was extended – as a result of regulatory measures subsequent to Legislative Decree 231/2001 – to numerous other crimes and administrative offenses.

In particular, the administrative liability of entities may derive from the crimes/offenses listed by Legislative Decree 321/2001, as summarized below:

1. Undue receipt of disbursements, fraud to the detriment of the State, a public body or the European Union or to obtain public disbursements, computer fraud to the detriment of 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 (Article 316-bis of the Criminal Code) [article amended by Decree-Law no. 13/2022]
    - Undue 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 to the detriment of the State or other public body or the European Communities (Article 640, paragraph 2, no. 1, of the Criminal Code) [article amended by Legislative Decree no. 75/2020 and Law no. 90/2024]
    - Aggravated fraud for the achievement of public disbursements (Article 640-bis of the Criminal Code) [article amended by Decree-Law no. 13/2022]
    - Computer fraud to the detriment of the State or other public body (Article 640-ter of the Criminal Code)
    - Fraud in public procurement (Article 356 of the Criminal Code) [article introduced by Legislative Decree no. 75/2020]
    - Fraud against the European Agricultural Fund (art. 2. L. 23/12/1986, n.898) [article introduced by Legislative Decree n. 75/2020]
    - Disturbed freedom of enchantments (Article 353 of the Criminal Code) [article introduced by Law no. 137/2023]
    - Disturbed freedom of the procedure for choosing the contractor (art. 353-bis) [article introduced by Law no. 137/2023]
2. Computer crimes and unlawful data processing (Art. 24-bis, Legislative Decree no. 231/2001) [article added by Law no. 48/2008; amended by Legislative Decree no. 7 and 8/2016 and by Legislative Decree no. 105/2019]
    - Electronic documents (Article 491-bis of the Criminal Code)
    - Abusive access to an IT or telematic system (Article 615-ter of the Criminal Code) [article amended by Law no. 90/2024]
    - Illegal possession, dissemination and installation of equipment, codes and other means of access to computer or telematic systems (Article 615-quarter of the Criminal Code) [article amended by Law No. 238/2021 and amended by Law No. 90/2024]
    - Unlawful interception, impediment or interruption of computer or telematic communications (Article 617-quarter of the Criminal Code) [article amended by Law No. 238/2021 and Law No. 90/2024]
    - Unlawful possession, dissemination and installation of equipment and other means to intercept, prevent or interrupt computer or telematic communications (Article 617-quinquies of the 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 by another public body or in any case of public utility (Article 635-ter of the Criminal Code) [article amended by Law no. 90/2024]
Damage to computer or telematic systems (Article 635-quarter of the Criminal Code) [article amended by Law no. 90/2024]
Illegal possession, dissemination and installation of equipment, devices or computer programs aimed at damaging or interrupting a computer or telematic system (Article 635-quarter.1 of the Criminal Code) [article introduced by Law no. 90/2024]
Damage to computer or telematic systems of public interest (Article 635-quinquies of the Criminal Code) [article amended by Law no. 90/2024]
Computer fraud of the electronic signature certifier (Article 640-quinquies of the Criminal Code)
Violation of the rules on the National Cyber Security Perimeter (Article 1, paragraph 11, Legislative Decree No. 105 of 21 September 2019)
Extortion (Article 629, paragraph 3, of the Criminal Code) [article added by Law no. 90/2024]

3. Organized crime offences (Art. 24-ter, Legislative Decree no. 231/2001) [article added by Law no. 94/2009 and amended by Law 69/2015]
Mafia-type associations, including foreign ones (Article 416-bis of the Criminal Code) [article amended by Law no. 69/2015]
Criminal conspiracy (Article 416 of the Criminal Code)
Political-mafia electoral exchange (Article 416-ter of the Criminal Code) [as replaced by Article 1(1) of Law No. 62 of 17 April 2014, with effect from 18 April 2014, pursuant to the provisions of Article 2(1) of Law No. 62/2014)
Kidnapping for the purpose of extortion (Article 630 of the Criminal Code)
Association aimed at the illicit trafficking of narcotic or psychotropic substances (Article 74 of Presidential Decree No. 309 of 9 October 1990) [paragraph 7-bis added by Legislative Decree No. 202/2016]
All offences if committed using the conditions laid down in Article 416-bis of the Criminal Code to facilitate the activities of the associations provided for in the same article (Law 203/91)
Illegal manufacture, introduction into the State, offering for sale, transfer, possession and carrying in a public place or place open to the public of weapons of war or war-type weapons or parts thereof, explosives, clandestine weapons as well as several common firearms excluding those provided for in Article 2, third paragraph, of Law No. 110 of 18 April 1975 (Article 407, paragraph 2, letter a), number 5), c.p.p.)

4. Embezzlement, undue use of money or movable property, bribery, undue inducement to give or promise benefits and corruption (Art. 25, Legislative Decree no. 231/2001) [amended by Law no. 190/2012, Law 3/2019, Legislative Decree no. 75/2020, Law 112/2024 and Law 114/2024]
Bribery (Article 317 of the Criminal Code) [article amended by Law no. 69/2015]
Corruption in the exercise of the function (Article 318 of the Criminal Code) [amended by Law No. 190/2012, Law No. 69/2015 and Law No. 3/2019]
Corruption for an act contrary to the duties of office (Article 319 of the Criminal Code) [article amended by Law no. 69/2015]
Aggravating circumstances (Article 319-bis of the Criminal Code)
Corruption in judicial acts (Article 319-ter of the Criminal Code) [article amended by Law no. 69/2015]
Undue inducement to give or promise benefits (Article 319-quarter of the Criminal Code) [article added by Law no. 190/2012 and amended by Law no. 69/2015]
Corruption 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)
Incitement to corruption (Article 322 of the Criminal Code)
Embezzlement, bribery, undue inducement to give or promise benefits, corruption and incitement to corruption, abuse of office, of members of international courts or bodies of the European Communities or of 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 influence (Article 346-bis of the Criminal Code) [amended by Law 3/2019 and Law 114/2024]
Embezzlement (limited to the first paragraph) (Article 314 of the Criminal Code) [introduced by Legislative Decree no. 75/2020]
Embezzlement by taking advantage of the error of others (Article 316 of the Criminal Code) [introduced by Legislative Decree no. 75/2020]
Undue use of money or movable property (Article 314-bis of the Criminal Code) [article introduced by Law no. 112/2024]

5. Counterfeiting of coins, public credit cards, revenue stamps and identification instruments or signs (Art. 25-bis, Legislative Decree no. 231/2001) [article added by Legislative Decree no. 350/2001, converted with amendments by Law no. 409/2001; amended by Law no. 99/2009; amended by Legislative Decree 125/2016]
Alteration of coins (Article 454 of the Criminal Code)
Counterfeiting of coins, spending and introduction into the State, after concert, of counterfeit coins (Article 453 of the Criminal Code)

Spending and introduction into the State, without concert, of counterfeit coins (Article 455 of the Criminal Code)
Spending of counterfeit coins received in good faith (Article 457 of the Criminal Code)
Forgery of revenue stamps, introduction into the State, purchase, possession or putting into circulation of falsified revenue stamps (Article 459 of the 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 Criminal Code)
Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs (Article 473 of the Criminal Code)
Introduction into the State and trade in products with false signs (Article 474 of the Criminal Code)

6. Crimes against industry and commerce (Art. 25-bis.1, Legislative Decree no. 231/2001) [article added by Law no. 99/2009]
Unlawful competition with threat or violence" (Article 513-bis of the Criminal Code)
Disturbed freedom of industry or commerce (Article 513 of the Criminal Code)
Fraud against national industries (Article 514 of the Criminal Code)
Fraud in the exercise of trade (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 signs (Article 517 of the 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-quarter of the Criminal Code)

7. Corporate offences (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 facts (Article 2621-bis of the Italian Civil Code)
False corporate communications of listed companies (Article 2622 of the Italian Civil Code) [article amended by Law no. 69/2015]
Impeded control (Article 2625, paragraph 2, of the Italian Civil Code)
Undue restitution of contributions (Article 2626 of the Italian Civil Code)
Illegal distribution of profits and reserves (Article 2627 of the Italian Civil Code)
Unlawful transactions on the shares or quotas of the company or of the parent company (Article 2628 of the Italian Civil Code)
Transactions to the detriment of creditors (Article 2629 of the Italian Civil Code)
Failure to communicate the conflict 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)
Undue 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]
Incitement 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 the shareholders' meeting (Article 2636 of the Italian Civil Code)
Rigging (art. 2637 of the Italian Civil Code) [article amended by Law no. 132/2025]
Obstruction of the exercise 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 declarations for the issuance of the preliminary certificate (art. 54 Legislative Decree 19/2023) [added by Legislative Decree no. 19/2023]

8. Offences for the purpose of terrorism or subversion of the democratic order provided for by the Criminal Code and special laws (Article 25-quarter, Legislative Decree No. 231/2001) [article added by Law No. 7/2003]
Subversive associations (Article 270 of the Criminal Code)
Associations with the purpose of terrorism, including international terrorism, or subversion of the democratic order (Article 270 bis of the Criminal Code)
Assistance to members (Article 270 ter of the Criminal Code)
Enlistment for the purpose of terrorism, including international terrorism (Article 270 quarter of the Criminal Code)
Organisation of transfer for terrorist purposes (Article 270-quarter.1) [introduced by Legislative Decree No. 7/2015, converted, with amendments, by Law No. 43/2015]

Training for activities with the purpose of terrorism, including international terrorism (Article 270 quinquies of the Criminal Code)
Financing of conduct for terrorist purposes (Law no. 153/2016, art. 270 quinquies.1 of the Criminal Code)
Theft of assets or money subject to seizure (Article 270 quinquies.2 of the Criminal Code)
Possession of material for terrorist purposes (Article 270-quinquies.3 of the Criminal Code) [Article inserted by Legislative Decree No. 48/2025, converted, with amendments, by Law No. 80/2025]
Conduct for terrorist purposes (Article 270 sexies of the Criminal Code)
Attack for terrorist or subversion purposes (Article 280 of the Criminal Code)
Act of terrorism with deadly or explosive devices (Article 280 bis of the Criminal Code)
Acts of nuclear terrorism (Article 280 ter of the Criminal Code)
Kidnapping for the purpose of terrorism or subversion (Article 289 bis of the Criminal Code)
Seizure for the purpose of coercion (Article 289-ter of the Criminal Code) [introduced by Legislative Decree 21/2018]
Instigation to commit any of the crimes provided for in the first and second Chapters (Article 302 of the Criminal Code)
Political conspiracy by agreement (Article 304 of the Criminal Code)
Political conspiracy by association (Article 305 of the Criminal Code)
Armed band: formation and participation (Article 306 of the Criminal Code)
Assistance to participants in conspiracy or armed gang (Article 307 of the Criminal Code)
Possession, hijacking and destruction of an aircraft (Law no. 342/1976, art. 1)
Damage to ground installations (Law no. 342/1976, art. 2)
Penalties (Law no. 422/1989, art. 3)
Industrious repentance (Legislative Decree no. 625/1979, art. 5)
New York Convention of 9 December 1999 (Art. 2)

9. Practices of mutilation of female genital organs (Art. 25-quarter.1, Legislative Decree no. 231/2001) [article added by Law no. 7/2006]
Practices of mutilation of female genital organs (Article 583-bis of the Criminal Code)

10. Crimes against the individual personality (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 (Article 600-bis of the Criminal Code)
Child pornography (Article 600-ter of the Criminal Code)
Possession of or access to pornographic material (art. 600-quarter) [article amended by Law no. 238/2021]
Virtual pornography (Article 600-quarter.1 of the Criminal Code) [added by art. 10, Law no. 38 of 6 February 2006]
Tourist 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 21/2018]
Purchase and alienation of slaves (Article 602 of the Criminal Code)
Illegal intermediation and exploitation of labour (Article 603-bis of the Criminal Code)
Solicitation of minors (Article 609-undecies of the Criminal Code) [article amended by Law no. 238/2021]

11. Offences of market abuse (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]
Misuse or unlawful disclosure of inside information. Recommendation or inducement of others to commit insider dealing (Article 184 of Legislative Decree No. 58/1998) [Article amended by Law No. 238/2021]

12. Other cases of market abuse (Article 187-quinquies of the TUF) [article amended by Legislative Decree no. 107/2018]
Prohibition of market manipulation (art. 15 EU Reg. no. 596/2014)
Prohibition of insider dealing and unlawful disclosure of inside information (Article 14 of EU Reg. No. 596/2014)

13. Offences of manslaughter and serious or very serious culpable injuries, committed in violation of accident prevention regulations and on the protection of hygiene and health at work (Article 25-septies, Legislative Decree no. 231/2001) [article added by Law no. 123/2007; amended by Law no. 3/2018]
Culpable personal injury (Article 590 of the Criminal Code)
Manslaughter (Article 589 of the Criminal Code)

14. Receiving stolen goods, money laundering and use of money, goods or utilities 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 (Article 648 of the Criminal Code) [article amended by Legislative Decree 195/2021]
Money laundering (Article 648-bis of the Criminal Code) [article amended by Legislative Decree 195/2021]
Use of money, goods or utilities of illicit origin (Article 648-ter of the Criminal Code) [article amended by Legislative Decree 195/2021]

Self-laundering (Article 648-ter.1 of the Criminal Code) [article amended by Legislative Decree 195/2021]

15. Offences relating to non-cash payment instruments and fraudulent transfer of valuables (Art. 25-octies.1, Legislative Decree no. 231/2001) [article added by Legislative Decree 184/2021 and amended by Law no. 137/2023]

Undue use and falsification of non-cash payment instruments (Article 493-ter of the Criminal Code)

Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash (Article 493-quarter of the Criminal Code)

Computer fraud aggravated by the transfer of money, monetary value or virtual currency (Article 640-ter of the Criminal Code)

Fraudulent transfer of values (art. 512-bis) [article introduced by Law no. 137/2023 and amended by Decree-Law 19/2024]

16. Other cases relating to non-cash payment instruments (Art. 25-octies.1, paragraph 2, Legislative Decree no. 231/2001) [article added by Legislative Decree 184/2021]

Other cases

17. Offences 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 and Law No. 166/2024]

Making available to the public, in a system of telematic networks, through connections of any kind, of a protected intellectual work, or part of it (Article 171, Law No. 633/1941, paragraph 1, letter a-bis) [Article amended by Law No. 132/2025]

Offences referred to in the previous point committed on the works of others not intended for publication if their honour or reputation is offended (Article 171, Law No. 633/1941, paragraph 3)

Abusive duplication, for profit, of computer programs; import, distribution, sale or possession for commercial or entrepreneurial purposes or leasing of programs contained in media not marked by the SIAE; preparation of means to remove or circumvent the protection devices of computer programs (Article 171-bis of Law No. 633/1941, paragraph 1) [Article amended by Law No. 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 (Article 171-bis of Law No. 633/1941, paragraph 2) [Article amended by Law 166/2024]

Unlawful duplication, reproduction, transmission or public dissemination by any process, in whole or in part, of intellectual works intended for television, cinema, the sale or rental of records, tapes or similar supports or any other support containing phonograms or videograms of similar musical, cinematographic or audiovisual works or sequences of moving images; literary, dramatic, scientific or didactic, musical or dramatic musical or multimedia works, even if included in collective or composite works or databases; reproduction, duplication, transmission or unauthorized dissemination, sale or trade, transfer for any reason or abusive importation of more than fifty copies or copies of works protected by copyright and related rights; entry into a system of telematic networks, through connections of any kind, of an intellectual work protected by copyright, or part of it (Article 171-ter of Law No. 633/1941) [Article amended by Law No. 166/2024]

Failure to communicate to the SIAE the identification data of the media not subject to the marking or false declaration (art. 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 suitable for the decoding of conditional access audiovisual transmissions made over the air, by satellite, by cable, in both analogue and digital form (Article 171-octies of Law no. 633/1941).

18. Inducement not to make declarations or to make false declarations to the judicial authority (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 authority (Article 377-bis of the Criminal Code).

19. 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 (Article 452-bis of the Criminal Code) [article amended by Law no. 137/2023]

Environmental disaster (Article 452-quarter of the Criminal Code) [article amended by Law no. 137/2023]

Culpable crimes against the environment (Article 452-quinquies of the Criminal Code)

Trafficking and abandonment of highly radioactive material (Article 452-sexies of the Criminal Code) [article amended by Law No. 137/2023 and Decree Law No. 116/2025]

Aggravating circumstances (Article 452-octies of the Criminal Code)

Killing, destruction, capture, removal, possession of specimens of protected wild animal or plant species (Article 727-bis of the Criminal Code) [article amended by Law no. 82/2025]

Destruction or deterioration of habitats within a protected site (Article 733-bis of the Criminal Code) [article amended by Law no. 82/2025]

Import, export, possession, use for profit, purchase, sale, exhibition or possession for sale or for commercial purposes of protected species (Law no. 150/1992, art. 1, art. 2, art. 3-bis and art. 6)

Industrial wastewater discharges containing hazardous substances; discharges into the soil, subsoil and groundwater; discharge into sea waters 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 Law Decree No. 116/2025 and amended by Law No. 147/2025]
Pollution of soil, subsoil, surface water or groundwater (Legislative Decree no. 152/2006, art. 257)
Illegal shipment of waste (Legislative Decree no. 152/2006, art. 259) [article amended by Decree-Law no. 116/2025 and Law no. 147/2025]
Violation of the obligations of communication, keeping of mandatory registers and forms (Legislative Decree no. 152/2006, art. 258) [article amended by Decree-Law no. 116/2025 and Law no. 147/2025]
Organised activities for the illegal trafficking of waste (Article 452-quaterdecies of the Criminal Code) [article introduced by Legislative Decree No. 21/2018, amended by Law Decree No. 116/2025 and Law No. 147/2025]
False indications on the nature, composition and chemical-physical characteristics of waste in the preparation of a certificate of analysis of waste; inclusion in SISTRI of a false waste analysis certificate; omission or fraudulent alteration of the paper copy of the SISTRI form - handling area in the transport of waste (Legislative Decree no. 152/2006, art. 260-bis)
Penalties (Legislative Decree no. 152/2006, art. 279)
Malicious pollution caused by ships (Legislative Decree no. 202/2007, art. 8)
Culpable 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 and amended by Law no. 147/2025]
Abandonment of hazardous waste (Legislative Decree no. 152/2006, art. 255-ter) [article introduced by Decree-Law no. 116/2025]
Illegal combustion of waste (Legislative Decree no. 152/2006, art. 256-bis) [article introduced by Decree-Law no. 116/2025]
Aggravating circumstance of business activity (Legislative Decree no. 152/2006, art. 259-bis) [article introduced by Decree-Law no. 116/2025 and amended by Law no. 147/2025]
Impediment of control (Article 452-septies of the Criminal Code) [article introduced by Law Decree no. 116/2025]
Failure to remediate (Article 452-terdecies of the Criminal Code) [article introduced by Law Decree no. 116/2025]

20. Employment of illegally staying third-country nationals (Art. 25-duodecies, Legislative Decree No. 231/2001) [article added by Legislative Decree No. 109/2012, amended by Law No. 161 of 17 October 2017 and Legislative Decree No. 20/2023]
Provisions against illegal immigration (Article 12, paragraph 3, 3 bis, 3 ter and paragraph 5, Legislative Decree No. 286/1998) [Article amended by Legislative Decree No. 20/2023]
Employment of illegally staying third-country nationals (Article 22, paragraph 12 bis, Legislative Decree No. 286/1998) [Article amended by Law No. 187/2024]

21. Racism and xenophobia (Art. 25-terdecies, Legislative Decree no. 231/2001) [article added by Law no. 167 of 20 November 2017, amended by Legislative Decree no. 21/2018]
Propaganda and incitement to commit crimes for reasons of racial, ethnic and religious discrimination (Article 604-bis of the Criminal Code) [added by Legislative Decree no. 21/2018]

22. Fraud in sports competitions, abusive exercise of gaming or betting and games of chance exercised by means of prohibited machines (Art. 25-quaterdecies, Legislative Decree no. 231/2001) [article added by Law no. 39/2019]
Fraud in sports competitions (art. 1, Law no. 401/1989)
Abusive exercise of gaming or betting activities (Article 4, Law no. 401/1989)

23. Tax Crimes (Art. 25-quinquesdecies, 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 (art. 2 Legislative Decree no. 74/2000)
Fraudulent declaration by other artifices (Article 3 of Legislative Decree No. 74/2000)
Issuance of invoices or other documents for non-existent transactions (art. 8 Legislative Decree no. 74/2000)
Concealment or destruction of accounting documents (Article 10 of Legislative Decree No. 74/2000)
Fraudulent evasion of the payment of taxes (Article 11 of Legislative Decree No. 74/2000)
Unfaithful declaration (art. 4 Legislative Decree no. 74/2000) [introduced by Legislative Decree no. 75/2020]
Failure to declare (art. 5 Legislative Decree no. 74/2000) [introduced by Legislative Decree no. 75/2020]
Undue compensation (Article 10-quarter of Legislative Decree No. 74/2000) [article introduced by Legislative Decree No. 75/2020 and amended by Legislative Decree No. 87/2024]

24. Smuggling (Art. 25-sexiesdecies, Legislative Decree No. 231/2001) [article added by Legislative Decree No. 75/2020 and amended by Legislative Decree No. 141/2024]
Smuggling for failure to declare (art. 78 Legislative Decree no. 141/2024)
Smuggling for unfaithful declaration (art. 79 Legislative Decree no. 141/2024)

Smuggling in the movement of goods by sea, air and in border lakes (art. 80 Legislative Decree no. 141/2024)
Smuggling for undue use of imported goods with total or partial reduction of duties (art. 81 Legislative Decree no. 141/2024)
Smuggling in the export of goods eligible for the refund of duties (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 of manufactured tobacco (art. 85 Legislative Decree no. 141/2024)
Criminal conspiracy to smuggle manufactured tobacco (art. 86 Legislative Decree no. 141/2024)
Equivalence of the attempted crime with the one committed (art. 87 Legislative Decree no. 141/2024)
Aggravating circumstances of smuggling (art. 88 Legislative Decree no. 141/2024) [article amended by Legislative Decree 81/2025]
Exemption from the assessment or payment of excise duty on energy products (Article 40 of Legislative Decree No. 504/1995)
Evasion of the assessment or payment of excise duty on manufactured tobacco (Article 40-bis of Legislative Decree No. 504/1995)
Clandestine manufacture of alcohol and alcoholic beverages (Article 41 of 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 the assessment and payment of excise duty on alcohol and alcoholic beverages (Article 43 of Legislative Decree No. 504/1995)
Aggravating circumstances (Article 45 of Legislative Decree No. 504/1995)
Alteration of devices, fingerprints and markings (art. 46 Legislative Decree no. 504/1995)

25. 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 (Article 518-bis of the Criminal Code)
Misappropriation of cultural property (Article 518-ter of the Criminal Code)
Receiving stolen cultural property (Article 518-quarter of the Criminal Code)
Forgery in private deeds relating to cultural property (Article 518-octies of the Criminal Code)
Violations regarding the alienation of cultural property (Article 518-novies of the Criminal Code)
Illegal importation of cultural goods (Article 518-decies of the Criminal Code)
Illicit exit or export of cultural property (Article 518-undecies of the Criminal Code)
Destruction, dispersion, deterioration, disfigurement, soiling and illegal use of cultural or landscape property (Article 518-duodecies of the Criminal Code)
Counterfeiting of works of art (Article 518-quaterdecies of the Criminal Code)

26. Laundering of cultural property and devastation and looting of cultural and landscape property (Art. 25-duodevicies, Legislative Decree no. 231/2001) [Article added by Law no. 22/2022]
Money laundering of cultural property (Article 518-sexies of the Criminal Code)
Devastation and looting of cultural and landscape property (Article 518-terdecies of the Criminal Code)

27. Crimes against animals (Art. 25-undevicies, Legislative Decree no. 231/2001) [Article added by Law no. 82/2025]
Killing or damaging other people's animals (Article 638 of the Criminal Code)
Prohibition of animal fights (Article 544-quinquies of the Criminal Code)
Prohibited shows or events (Article 544-quarter of the Criminal Code)
Animal abuse (Article 544-ter of the Criminal Code)
Killing of animals (Article 544-bis of the Criminal Code)

28. Liability of entities for administrative offences arising from criminal offences (Art. 12, Law no. 9/2013) [A prerequisite for entities operating in the virgin olive oil supply chain]
Trade in counterfeit or adulterated foodstuffs (Article 442 of the Criminal Code)
Adulteration and counterfeiting of foodstuffs (Article 440 of the Criminal Code)
Trade in harmful foodstuffs (Article 444 of the Criminal Code)
Counterfeiting, alteration or use of distinctive signs of intellectual property or industrial products (Article 473 of the Criminal Code)
Introduction into the State and trade in products with false signs (Article 474 of the Criminal Code)
Fraud in the exercise of trade (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 signs (Article 517 of the Criminal Code) [article amended by Law no. 206/2023]
Counterfeiting of geographical indications designations of origin of agri-food products (Article 517-quarter of the Criminal Code)

29. Transnational crimes (Law no. 146/2006) [The following crimes are a prerequisite 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 25 July 1998)
- Association aimed at the illicit trafficking of narcotic or psychotropic substances (Article 74 of the consolidated text referred to in Presidential Decree No. 309 of 9 October 1990)
- Criminal conspiracy to smuggle foreign manufactured tobacco (Article 291-quarter of the consolidated text referred to in Presidential Decree No. 43 of 23 January 1973)
- Inducement not to make statements or to make false statements to the judicial authority (Article 377-bis of the Criminal Code)
- Personal aiding and abetting (Article 378 of the Criminal Code)
- Criminal conspiracy (Article 416 of the Criminal Code)
- Mafia-type associations, including foreign ones (Article 416-bis of the Criminal Code)

30. Adaptation of national legislation to Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 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)

- Liability of the entity (art.34 Legislative Decree 129/2024)
- Prohibition of insider dealing (Art. 89 Regulation (EU) 2023/1114)
- Prohibition of unlawful disclosure of inside information (Art. 90 Regulation (EU) 2023/1114)
- Prohibition of market manipulation (Art. 91 Regulation (EU) 2023/1114)

Updated on 02 December 2025 (last provision inserted: publication in the Official Gazette on 7 October 2025 of Law no. 147 of 3 October 2025 which converted, with amendments, Decree-Law no. 116 of 8 August 2025, introducing significant regulatory updates on environmental matters).

1.3 The adoption of the Organisation and Management Model with the aim of exempting administrative liability

Article 6 of Legislative Decree 231/2001 provides that, if the crime has been committed by one of the subjects indicated by the Decree, the Entity is not liable if it proves that:

a) the management body has adopted and effectively implemented, before the commission of the act, organizational and management models suitable for preventing crimes of the kind that occurred;
b) the task of supervising the operation and observance of the models and of ensuring that they are updated has been entrusted to a body of the entity with autonomous powers of initiative and control;
c) the people committed the act by fraudulently circumventing the organizational and management models;
d) there has been no omission or insufficient supervision by the body referred to in letter b).

Article 7 of Legislative Decree no. 231/01 also establishes that, if the crime is committed by persons subject to the supervision of a person in a top position, the liability of the entity exists if the commission of the crime was made possible by the failure to comply with the obligations of management and supervision.

However, non-compliance with these obligations is excluded, and with it the liability of the entity, if before the commission of the crime the entity itself had adopted and effectively implemented an organizational, management and control model suitable for preventing crimes of the kind that occurred.

It should also be noted that, in the hypothesis outlined by art. 6, (fact committed by persons in a top position) the burden of proving the existence of the exemption situation rests on the Entity, while in the case configured by art. 7 (an act committed by persons subject to the supervision of others) the burden of proof regarding the non-compliance, or the non-existence of the models or their unsuitability lies with the prosecution.

1.3.1 The requirements of the "Model 231": effectiveness and effectiveness

The mere adoption of the organizational and management model (hereinafter also referred to as "the Model") by the management body – which is to be identified as the body holding management power – the Sole Director – is not, however, sufficient to determine the exemption from liability of the entity, as it is rather necessary that the model be effective and effective.

As for the **effectiveness** of the model, the legislator, in art. 6 paragraph 2 of Legislative Decree 231/2001, states that the Model must meet the following requirements:

a) identify the activities in which crimes may be committed (so-called "mapping" of risky activities);
b) provide for specific protocols aimed at planning the formation and implementation of the decisions of the entity in relation to the crimes to be prevented;

c) identify methods of managing financial resources suitable for preventing the commission of crimes;
d) provide for information obligations towards the body responsible for supervising the operation and compliance with the models;
e) introduce a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the Model.

The **effectiveness** of the Model is instead linked to its effective implementation which, pursuant to art. 7 paragraph 4 of Legislative Decree 231/2001, requires:

a) a periodic verification and possible modification of the same when significant violations of the requirements are discovered or when changes occur in the organization, in the activity, or further regulatory changes (updating of the Model);
b) a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the Model.

1.4 Sources of the Model: Confindustria Guidelines for the adoption of organizational models on administrative liability

By expressing legislative provision (Article 6, paragraph 3, Legislative Decree 231/2001), the organisational and management models may be adopted on the basis of codes of conduct drawn up by the associations representing the entities, communicated to the Ministry of Justice.

In implementation of this regulatory provision, Confindustria has drawn up and subsequently updated the "*Guidelines for the construction of organisation, management and control models pursuant to Legislative Decree no. 231 of 2001*".

For the preparation of this Organisational and Management Model, the company has expressly taken into account - in addition to the regulatory provisions[1] - the Confindustria guidelines which will be referred to in this Model.

[1] Legislative Decree 231/2001, accompanying ministerial report and Ministerial Decree no. 201 of 26 June 2003 containing the implementing regulation of Legislative Decree 231/2001

SECTION TWO: THE GOVERNANCE MODEL AND THE ORGANISATIONAL STRUCTURE OF THE COMPANY

Chapter 2 – The Company's Organizational Structure

2.1 The corporate structure and the Governance Model

Duplomatic MS is an innovative company capable of offering engineering solutions for motion control and automation for industrial applications.

By joining the Daikin Group (1 July 2022), Duplomatic makes its contribution to sustainability through energy-saving and hybrid hydraulic solutions.

The headquarters are in via Mario Re De Paolini 24 in Parabiago, where valves are designed and manufactured, which are flanked by the Hydraulic Systems Business Unit of Lainate (MI) and Padova for the construction of complex systems, the Turnkey Projects Business Unit of Parabiago (MI) for special and innovative turnkey projects and the Mechatronics Business Unit, with offices in Sulbiate (MB) for the development and production of electronic products from an Industry 4.0 perspective and Rosta (TO) for the development and production of electric actuators.

Duplomatic MS is also the holding company of the international Duplomatic group which includes Continental Hydraulics and Hydreco Hydraulics.

2.2 Group structure

Duplomatic MS S.p.A. is a group of companies operating in Italy and abroad.

Please refer to Annex A1 for details.

2.3 Administrative form adopted

Please refer to Annex A2 for any details.

2.4 Control bodies

Please refer to Annex A3 for details.

2.5 Attorneys

Please refer to Annex A4 for details.

SECTION THREE: THE CONTENT OF THE ORGANIZATION AND MANAGEMENT MODEL

Chapter 3 – Adoption of the Model

3.1 Recipients

The principles and contents of the Model are intended for members of the corporate bodies, managers, employees of the Company, meaning by these: subordinate workers, interns, collaborators bound by fixed-term contracts, project collaborators.

The Model also applies, within the limits of the existing relationship, to those who, although not belonging to the Company, operate under mandate or on behalf of the Company or are in any case linked to the Company by legal relationships relevant to the prevention of crimes (hereinafter the Recipients).

3.2 The Function and Purpose of the Model

The Company's decision to adopt an Organisation and Management Model is part of the company's broader business policy, which is expressed in interventions and initiatives aimed at raising awareness of both all the Company's personnel (from management to employees) and all external collaborators and commercial partners to operate in a transparent and correct manner. in compliance with the legal regulations in force and the fundamental principles of business ethics in the pursuit of the corporate purpose.

In particular, through the adoption of the Model, the Company intends to pursue the following purposes:

a) to inform all personnel and all those who collaborate with it or have business relationships that the Company condemns in the most absolute way conduct contrary to regulatory provisions, supervisory standards, internal regulations and the principles of sound and transparent management of the activity on which the Company is inspired;
b) inform staff and collaborators and external partners of the heavy administrative sanctions applicable to the company in the event of the commission of crimes;
c) prevent the commission of offences, including criminal offences, within the Company through the continuous control of all areas of activity at risk and the training of personnel in the correct performance of their duties.

3.3 Model structure and assumptions

This Model consists of:

1. a **First section** aimed at illustrating the purposes and contents of Legislative Decree 231/2001;
2. a **Second section** describing the Governance Model and the corporate organisational structure;
3. a **Third section** that constitutes the heart of the Model and refers to its contents:
    - methodology followed in defining and updating the Model,
    - definition of protocols,
    - characteristics and functioning of the Supervisory Body and information flows,
    - disciplinary system,
    - training and information activities,
    - updating of the Model;
4. a **Fourth Section** containing the Guidelines of Conduct, i.e. those essential rules of conduct that must be observed by all those who carry out activities on behalf of or in the interest of the Company so that their conduct is always inspired by criteria of correctness, collaboration, loyalty, transparency and mutual respect, as well as in order to prevent conduct suitable for integrating the types of crime and offences included in the list of Legislative Decree 231/2001.

The Model is completed with the following **Annexes**, which form an integral part of it:

1. Annex A – Organisational structure, administrative body, control bodies, attorneys
2. Annex B - Map of Areas at Risk of Crime
3. Annex C - Code of Ethics;
4. Annexes D - Internal Safety Protocols,
    A. Administration
    B. Purchases
    C. HR
    D. Commercial
    E. EN
    F. Safety and Environment
    G. PA
    H. Customs - Smuggling
5. Annex E - Internal sanctioning/disciplinary system;
6. Annex F - Report form to the SB;

3.4 Methodology followed in defining and updating the Model

Taking into account the guidelines identified by Confindustria, a Model has been defined that responds to the concrete situations potentially found in the operation of the organisational structures, taking into account the specificities of each sector of activity and each individual hypothesis of crime identified by Legislative Decree 231/2001.

The Management System Design activity was developed through different Operational Phases, in particular:

1. **Phase I** - Inventory of the company's areas of activity with the aim of identifying the areas that are affected by potential cases of crime and "Mapping of Areas at Risk of Crime"
2. **Phase II** - "Analysis of Potential Risks" regarding the possible methods of implementation of crimes in the various business areas and "Documented map of the potential implementation methods of offenses in the areas";
3. **Phase III** – Implementation of Model 231.

Below is a summary of the different phases that make up the methodology used in the construction and updating of the Model.

3.4.1 Phase I: Inventory of the company's areas of activity with the aim of identifying the areas that are affected by potential cases of crime and Mapping of the Areas at Risk of Crime

A census of the activities/processes was carried out and, through the analysis of the activities carried out by the organisational structure, those considered "sensitive", i.e. relevant for the purposes of the liability provided for by Legislative Decree 231/2001, were identified.

From an operational point of view, the areas, activities and subjects (which, with reference to intentional crimes, in certain particular and exceptional circumstances, could also include those who are linked to the company by mere para-subordination relationships, such as agents, or by other collaborative relationships, such as business partners, as well as employees and collaborators of the latter) potentially involved in the commission of the "predicate crimes" were analyzed provided for by Legislative Decree 231/2001.

The identification of business activities and processes/activities at risk was implemented with the involvement of *process owners* by analyzing company operations.

The results of the inventory activity have been formalized and described in the document "***Map of Areas at Risk of Crime Legislative Decree 231/2001***" (**Annex B**).

The document describes – in schematic and descriptive form – the corporate areas/functions and the related operational processes potentially involved in the offences referred to in Legislative Decree 231/2001.

3.4.2 Phase II: Analysis of Potential Risks regarding the possible methods of implementation of crimes in the various business areas and documented map of the potential methods of implementation of the offenses in the areas

After identifying the areas/processes potentially at risk of crime in the document "Map of Areas at Risk of Crime", the factors that affect their level of impact were evaluated, i.e. the potential damage that could result related to the probability of occurrence.

The results of the Risk Analysis formalized in the same document provide an indication of the level of risk and the related prevention protocols.

3.4.3 Phase III: Construction of the organization, management and control system, so-called Model 231/2001

The results of the Mapping of the Areas at risk of crime and the assessment of the consequent risk constituted the founding elements of the so-called Model 231/2001.

The Model 231 is built, as much as possible, integrated into the management systems already present in Duplomatic MS S.p.A., i.e. the ISO 9001, ISO 14001 and ISO 45001 systems.

3.5 Supervisory Body

3.5.1 Structure and composition of the Supervisory Body

Legislative Decree 231/2001 provides for the establishment of a supervisory body of the Entity, endowed with autonomous powers of initiative and control, which is specifically assigned the task of supervising the operation and compliance with the Model and taking care of its updating. The existence of the Supervisory Body (hereinafter also referred to as the "SB") is one of the necessary requirements for the suitability of the Model itself.

The SB is composed of:

- 1 internal member, with expertise in Human Resources and Workers' Health and Safety
- 2 external members, of which:
  - one with technical skills in the field of Workers' Health and Safety protection and environmental protection.
  - one with legal skills.

The SB is established by resolution of the Board of Directors which, at the time of appointment, acknowledged the assessment of the existence of the requirements of independence, autonomy, integrity and professionalism of its members referred to in the following paragraph.

The duration of the assignment is three years.

The waiver by the SB appointee can be exercised at any time and must be communicated to the administrative body in writing together with the reasons that led to it.

3.5.1.1 Requirements

3.5.1.1.1 Subjective eligibility requirements

Appointment as a member of the SB is subject to the presence of the subjective eligibility requirements.

The following are grounds for ineligibility and/or forfeiture of the members of the SB:

- be in a state of temporary interdiction or suspension from the management offices of legal persons and companies;
- be in one of the conditions of ineligibility or forfeiture provided for by art. 2382 of the Civil Code;
- have direct or indirect ownership of shareholdings of such a size as to allow it to exercise significant influence over the Company.

- have been convicted or plea bargained, even if not final, even if with a conditionally suspended sentence, without prejudice to the effects of rehabilitation:
  - for one of the offences provided for by Royal Decree No 267 of 16 March 1942 (Bankruptcy Law);
  - for one of the crimes provided for in Title XI of Book V of the Civil Code (companies and consortia);
  - for a non-culpable crime, for a time of not less than one year;
  - for a crime against the Public Administration, against public faith, against property, against the public economy or for a crime in tax matters;
  - for one of the offences provided for by the rules governing banking, financial, securities and insurance activities and by the rules on markets and transferable securities, of payment instruments.
- have reported, in Italy or abroad, a conviction or plea bargain, even if not final, even if with a conditionally suspended sentence, without prejudice to the effects of rehabilitation, for violations relevant to the administrative liability of entities pursuant to Legislative Decree no. 231 of 2001;
- be the recipient of a decree ordering the indictment for all crimes/offences provided for by Legislative Decree 231/2001;
- have held the positions of executive director held, in the three financial years prior to their appointment as a member of the Supervisory Board, in companies:
  - subject to bankruptcy, compulsory administrative liquidation or equivalent procedures

3.5.1.1.2 Autonomy and independence

The autonomy and independence of the SB are guaranteed:

- positioning, independent of any function, within the company's organisational structure;
- possession of the requirements of independence, integrity and professionalism of the members of the SB;
- the lines reporting to the top management attributed to the SB;
- the unquestionability, by any other body or company structure, of the activities carried out by the SB;
- autonomy in establishing its own rules of operation through the adoption of its own Regulations.

The SB has autonomous spending powers on the basis of an annual budget, approved by the administrative body, on the proposal of the SB itself.

During the audits and inspections, the SB is granted the broadest powers in order to effectively carry out the tasks entrusted to it.

In the exercise of its functions, the SB must not find itself in situations, even potential, of conflict of interest with the Company deriving from any reason whatsoever (e.g. of a personal or family nature).

3.5.1.1.3 Professionalism

The SB must be composed of individuals with adequate business experience and the technical and legal knowledge necessary to effectively carry out the Body's own activities.

At the same time, the Body must ensure that the presence of adequate professionals is guaranteed to carry out its functions.

In particular, the SB must have substantial business experience with regard to the activity carried out, and must also hold top management positions.

Where necessary, the SB may also make use of external consultants with reference to the execution of the technical operations necessary for the performance of the control function. In this case, the consultants must always report the results of their work to the SB.

3.5.1.1.4 Continuity of action

The SB must be able to guarantee the necessary continuity in the exercise of its functions, also through the programming and planning of activities and controls, the recording of minutes of meetings and the regulation of information flows from company structures.

3.5.1.2 Revocation

The members of the SB can be revoked by the administrative body only for just cause.

In this regard, "just cause" for revocation means, by way of example but not limited to:

- gross negligence in the performance of tasks related to the assignment;
- the "omitted or insufficient supervision" by the SB – according to the provisions of art. 6, paragraph 1, letter d), Legislative Decree 231/2001 – resulting from a conviction, even if not final, issued against the Company pursuant to Legislative Decree 231/01 or from a sentence of application of the penalty on request (the so-called plea bargain);
- the ascertainment, subsequent to the appointment, that the member of the SB has held the position of member of the Supervisory Body within companies against which the sanctions provided for by art. 9 of the same Decree, for offences committed during their office;
- the assignment of operational functions and responsibilities within the company organization that are incompatible with the requirements of "autonomy and independence" and "continuity of action" proper to the SB;

- serious and ascertained reasons of incompatibility that nullify its independence and autonomy;

3.5.1.3 Causes of suspension

Grounds for suspension from the function of member of the SB are the ascertainment, after appointment, that the members of the Supervisory Body have held the status of member of the Supervisory Body within companies to which the sanctions provided for in art. 9 of the same Decree, for offences committed during their office;

The members of the SB must notify the administrative body, under their full responsibility, of the occurrence of the cause of suspension referred to above. The Administrative Body, also in all other cases in which it becomes directly aware of the occurrence of the aforementioned cause, shall declare the suspension of the person (or subjects) from the office of member of the SB.

The decision on the possible dismissal of suspended members must be the subject of deliberation by the administrative body.

The non-revoked member is reinstated in full function.

3.5.1.4 Temporary impediment

In the event that causes arise that temporarily prevent the SB from carrying out its functions or carrying them out with the necessary autonomy and independence of judgment, the latter is required to declare the existence of the legitimate impediment.

By way of example, illness or accident that lasts for more than three months and prevents the person from being able to fully carry out his or her assignment is a cause of temporary impediment.

In the event of temporary impediment or in any other case that determines the impossibility of carrying out its office, the administrative body shall arrange for the temporary integration of the Supervisory Body, appointing a substitute during the first available session, whose appointment will last for a period equal to the period of impediment.

This is without prejudice to the right of the administrative body, when the impediment lasts for a period of more than six months, which can be extended by a further 6 months, to revoke the member or members for whom the aforementioned causes of impediment have occurred.

3.5.1.5 Definition of the tasks and powers of the Supervisory Body

The verification and control activity carried out by the SB is strictly functional to the objectives of effective implementation of the Model and does not replace or replace the institutional control functions of the company itself.

The tasks of the SB are expressly defined by Legislative Decree 231/2001 in its Article 6, paragraph 1, letter b) as follows:

- supervise the operation and compliance with the Model;
- supervise the effective periodic updating.

In fulfilment of these tasks, the SB is entrusted with the following activities:

- supervise the functioning of the Model with respect to the prevention of the commission of the crimes referred to in Legislative Decree 231/2001;
- verifying compliance with the Model and the decision-making protocols, detecting any anomalous behaviour that may emerge from the analysis of information flows and from the reports to which the managers of the various organisational structures are required;
- carry out periodic inspection and control activities, of an ongoing nature and whenever deemed necessary, in consideration of the various sectors of intervention or types of activities and their critical points in order to verify the efficiency and effectiveness of the Model, coordinating them with those recognized and entrusted to the Heads of the Organizational Structures to which a specific decision protocol is addressed, in order to assess compliance with and operation of the Model.

In carrying out its activities, the SB may:

- freely access, also through specially appointed structures, any structure of the Company – without the need for any prior consent – to request and acquire information, documentation and data, deemed necessary for the performance of their duties. In the event that a reasoned refusal to access the documents is opposed, the SB draws up, if it does not agree with the opposite reason, a report to be sent to the administrative body;
- request relevant information or the production of documents, including electronic documents, pertaining to the activities at risk, from directors, control bodies, auditing firms, collaborators, consultants and in general from all those who work on behalf of the Company;
- supervise the constant updating of the Model, including the identification, mapping and classification of activities at risk, formulating, where necessary, to the administrative body proposals for any additions and adjustments that may be necessary as a result of:
  - significant violations of the provisions of the Model;
  - significant changes in the internal structure of the Company and/or in the way the company is carried out;

- legislative amendments to Legislative Decree 231/2001, such as the introduction of offences that potentially have an impact on the Company's Model;

- define and take care of the information flow that allows the SB to be periodically updated by the Heads of the Organisational Structures, in order to identify possible deficiencies in the functioning of the Model and/or possible violations of the same;
- implement an effective flow of information that allows the SB to report to the competent corporate bodies on the effectiveness and compliance with the Model;
- verify the preparation of an effective internal communication system to allow the transmission of relevant information for the purposes of Legislative Decree 231/2001, guaranteeing the protection and confidentiality of the whistleblower and promoting knowledge of the conduct that must be reported and the methods of reporting;
- supervise the promotion of initiatives for the dissemination of knowledge and understanding of the Model, the contents of Legislative Decree 231/2001, the Code of Ethics, the impact of the legislation on the latter's activities, as well as initiatives for the training of personnel and their awareness of compliance with the Model, acquiring information on attendance;
- supervise the promotion of initiatives aimed at facilitating knowledge and understanding of the Model by all those who work on behalf of the Company;
- provide opinions on the meaning and application of the provisions contained in the Model, the correct application of the protocols and the related implementation procedures;
- formulate and submit to the approval of the management body the expenditure forecast necessary for the proper performance of the tasks assigned, with absolute independence.
- promptly report to the management body, for appropriate measures, any ascertained violations of the Model that may result in the Company being held liable and propose any sanctions provided for in this Model;
- verify the suitability of the disciplinary system pursuant to and for the purposes of Legislative Decree 231/2001.

In carrying out its activities, the Supervisory Body may make use of the support of structures with specific skills in the corporate sectors subject to control from time to time.

The members of the SB, as well as the subjects used by the SB itself, for any reason, are required to comply with the obligation of confidentiality on all information of which they become aware in the exercise of their functions

The members of the Supervisory Body ensure the confidentiality of the information they come into possession of, in particular if relating to reports that they may receive regarding alleged violations of the Model. The members of the Supervisory Body shall refrain from receiving and using confidential information for purposes other than those included in this paragraph, and in any case for purposes that do not comply with the functions of the Supervisory Body, except in the case of express and informed authorization.

Any information in the possession of the members of the Supervisory Body must in any case be processed in accordance with current legislation on the subject and, in particular, in accordance with EU Regulation 679/2016.

All information and reports provided for in the Model are stored by the SB in a special archive (computer and/or paper).

3.5.1.6 Reporting by the Supervisory Body

In order to ensure its full autonomy and independence in the performance of its functions, the SB reports directly to the corporate administrative body.

The SB periodically reports to the administrative body on:

- the results of the supervisory activity carried out in the reference period, with an indication of any problems or critical issues that have emerged and the appropriate interventions on the Model;
- the report of the reports received, including those directly found, regarding alleged violations of the provisions of the Model and the protocols, as well as the outcome of the consequent checks carried out;
- planned activities that could not be carried out for justified reasons of time and resources;
- to the verification plan prepared for the following period.

The SB may at any time request to be heard by the administrative body if it ascertains facts of particular importance, or deems it appropriate to examine or intervene in matters relating to the functioning and effective implementation of the Model.

To ensure a correct and effective flow of information, the SB also has the possibility, in order to fully and correctly exercise its powers, to request clarifications or information directly from the administrative body.

The SB may, in turn, be convened at any time by the Administrative Body to report on particular events or situations relating to the operation of and compliance with the Model.

3.5.1.7 Information flows to the Supervisory Body

3.5.1.7.1 Information flows to the Supervisory Body: mandatory information

The information flows concern all the information and documents that must be brought to the attention of the SB, in accordance with the provisions of the Model and the protocols.

For any details, please refer to the tool for managing information flows to the SB, which is agreed between the Authority and the SB itself.

In addition to the provisions of the individual decision protocols that form an integral part of the Model, specific reporting obligations have also been established, which are specified in **Annex F – Report form to the SB.**

There is an express prohibition of retaliatory or discriminatory acts against whistleblowers for reasons related to the reports.

3.5.1.8 Regulations of the Supervisory Body

The Supervisory Body has adopted its own Operating Regulations, to which reference is made for any details and coordination with the above (ref. SB Regulation rev. 03.03.2025).

3.6 DISCIPLINARY SYSTEM

3.6.1 General principles

According to what is defined in Article 6, paragraph, 2 of Legislative Decree 231/2001, for the purposes of the effectiveness and suitability of the Model, it has the burden of "introducing a disciplinary system suitable for sanctioning non-compliance with the measures indicated by the Model".

The application of the disciplinary system and the related sanctions is independent of the course and outcome of the criminal proceedings that the judicial authority may have initiated, in the event that the conduct to be criticized also constitutes a relevant offence pursuant to Legislative Decree 231/2001.

The concept of disciplinary system suggests that the company must proceed with a graduation of the applicable sanctions, in relation to the different degree of danger that the conduct may present with respect to the commission of the crimes.

A disciplinary system has therefore been created which, first of all, sanctions all infringements of the Model, from the most serious to the lightest, through a system of gradual sanctioning and, secondly, respects the principle of proportionality between the failure detected and the sanction imposed.

Regardless of the nature of the disciplinary system required by Legislative Decree 231/2001, the basic characteristic of the disciplinary power that belongs to the employer remains, referred, pursuant to art. 2106 of the Italian Civil Code, to all categories of workers and exercised regardless of the provisions of collective bargaining.

As regards the detection of infringements, disciplinary proceedings and the imposition of sanctions remain the responsibility of the administrative body. The necessary involvement of the Supervisory Body in the procedure for ascertaining violations and imposing sanctions for violations of the Model is envisaged, in the sense that a disciplinary measure cannot be filed or a disciplinary sanction imposed for violation of the Model without prior information and opinion of the Supervisory Body.

This is without prejudice to the Company's right to claim any damage and/or liability that may derive from the conduct of employees in violation of the Model.

3.6.2 Penalties

Non-compliance and conduct by employees in violation of the rules identified by this Model, in application of Legislative Decree 231/2001, will result in the imposition of disciplinary sanctions that are applied according to the proportionality criterion provided for by art. 2106 of the Italian Civil Code, taking into account – with reference to each case at hand – the objective gravity of the fact constituting an infringement, the degree of fault, the possible repetition of the same conduct, as well as the intentionality of the conduct itself.

The disciplinary system identifies infringements of the principles, conduct and control points contained in the Model, and, in accordance with current legal and/or collective bargaining regulations, identifies the sanctions provided for personnel employed by the Model, as set out below.

The disciplinary system is binding for all employees and, pursuant to art. 7, paragraph 1, Law 300/1970, be displayed "by posting in a place accessible to all".

For further details, please refer to Annex E – Internal Disciplinary System.

3.6.3Penalties for people who violate the provisions on Whistleblowing

Without prejudice to the other profiles of liability, ANAC applies the following administrative fines to the person responsible:

a) from €10,000 to €50,000 when it ascertains that retaliation has been committed or when it ascertains that the report has been obstructed or that an attempt has been made to obstruct it or that the obligation of confidentiality referred to in Article 12 of Legislative Decree No. 24 of 10 March 2023 has been violated;

b) from €10,000 to €50,000 when it ascertains that no reporting channels have been established, that no procedures have been adopted for making and managing reports or that the adoption of such procedures does not comply with those referred to in Articles 4 and 5 of Legislative Decree No. 24 of 10 March 2023, as well as when it ascertains that the verification and analysis of the reports received has not been carried out;

c) from 500 to 2,500 euros, in the case referred to in Article 16, paragraph 3 of Legislative Decree no. 24 of 10 March 2023, unless the reporting person has been convicted, even in the first instance, of the crimes of defamation or slander or in any case for the same crimes committed with the complaint to the judicial or accounting authority.

The conduct of those who make reports that prove to be unfounded with intent or gross negligence is also sanctioned.

3.6.4 Whistleblowing

On 29 December 2017, Law no. 179 on "Provisions for the protection of whistleblowers of crimes or irregularities of which they have become aware in the context of a public or private employment relationship" (published in the Official Gazette, General Series no. 291 of 14 December 2017) came into force.

In addition, in implementation of Directive (EU) 2019/1937, Legislative Decree no. no. 24 of 10 March 2023 on "the protection of persons who report breaches of Union law and laying down provisions concerning the protection of people who report breaches of national legal provisions". The decree entered into force on 30 March 2023 and the provisions provided for therein are effective from 15 July 2023.

Who can make reports:

- employees;
- self-employed workers;
- collaborators, freelancers and consultants;
- volunteers and trainees, paid and unpaid,
- shareholders and persons with administrative, managerial, control, supervisory or representative functions, even if these functions are exercised on a purely factual basis.

The subject of the Reports are all behaviors, acts or omissions that harm the public interest or the integrity of the public administration or private entity and which consist of:

- significant unlawful conduct pursuant to the Decree or violations of the Model, its annexes, the Code of Ethics and the procedures referred to in the Model itself;
- offences falling within the scope of European Union or national acts in the following areas:
- Public procurement:
- procedural rules for the award of public contracts and concessions, for the award of contracts in the fields of defence and security, as well as for the award of contracts by entities operating in the water, energy, transport and postal services sectors and any other contracts;
- Redress procedures for Community infringements in the field of procurement and supplies:
- Financial services, products and markets and the prevention of money laundering and terrorist financing:
- (a) rules establishing a regulatory and supervisory framework and providing for consumer and investor protection in the financial services and capital markets of the Union and in the banking, credit, investment, insurance and reinsurance, occupational pensions or personal pension products, securities sectors;
- of investment funds, payment services and activities listed in Annex I to Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, pag. 338), implemented by Legislative Decree No. 72 of 12 May 2015, implementing Directive 2013/36/EU,

amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC, as regards access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms. Amendments to the Legislative Decree of 1 September 1993,

- 385 and Legislative Decree no. 58 of 24 February 1998, referred to:
- Legislative Decree No. 45 of 16 April 2012 implementing Directive 2009/110/EC on the taking up, pursuit and prudential supervision of the business of electronic money institutions, amending Directives 2005/60/EC and 2006/48/EC and repealing Directive 2000/46/EC;
- Legislative Decree No. 44 of 4 March 2014 implementing Directive 2011/61/EU on Alternative Investment Fund Managers, amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No. 1060/2009 and (EU) No. 1095/2010;
- Regulation (EU) No 236/2012 of the European Parliament and of the Council of 14 March 2012 on short selling and certain aspects of credit default swaps (OJ L 86, 24.3.2012, p. 1);
- Regulation (EU) No 345/2013 of the European Parliament and of the Council of 17 April 2013 on European venture capital funds (OJ L 115, 25.4.2013, p. 1);
- Regulation (EU) No 346/2013 of the European Parliament and of the Council of 17 April 2013 on European social entrepreneurship funds (OJ L 115, 25.4.2013, p. 18);
- Legislative Decree No. 72 of 21 April 2016 implementing Directive 2014/17/EU on credit agreements for consumers relating to residential real estate as well as amendments and additions to Title VI-bis of Legislative Decree No. 385 of 1 September 1993 on the regulation of financial agents and credit brokers and Legislative Decree of 13 August 2010, No 141 (OJ L 60, 28.2.2014, p. 34);
- Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements relating to statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ L 158, 27.5.2014, p. 77);
- Regulation (EU) No 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Regulation (EU) No 648/2012 (OJ L 173, 12.6.2014, p. 84);
- Legislative Decree No. 218 of 15 December 2017 transposing Directive (EU) 2015/2366 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No. 1093/2010, and repealing Directive 2007/64/EC, as well as adapting the internal provisions to Regulation (EU) No. 751/2015 on interchange fees for card-based payment transactions;
- Legislative Decree No. 229 of 19 November 2007 implementing Directive 2004/25/EC on takeover bids;
- Legislative Decree No. 27 of 27 January 2010 implementing Directive 2007/36/EC on the exercise of certain rights of shareholders of listed companies;
- Legislative Decree No. 195 of 6 November 2007 implementing Directive 2004/109/EC on the harmonisation of transparency requirements regarding information on issuers whose securities are admitted to trading on a regulated market, and amending Directive 2001/34/EC; Regulation (EU)
- No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories (OJ L 201, 27.7.2012, p. 1);

- Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, pag. 1);
- Legislative Decree No. 74 of 12 May 2015 implementing Directive 2009/138/EC on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II);
- Legislative Decree No. 180 of 16 November 2015 implementing Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU,
- 2012/30/EU and 2013/36/EU and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council; Legislative Decree No. 181 of 16 November 2015 amending Legislative Decree No. 385 of 1 September 1993 and Legislative Decree No. 58 of 24 February 1998, implementing Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU, and
- 2013/36/EU and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council;
- Legislative Decree No. 142 of 30 May 2005 implementing Directive 2002/87/EC on the supplementary supervision of credit institutions, insurance undertakings and investment firms belonging to a financial conglomerate, as well as on the institution of prior consultation on insurance;
- Legislative Decree No. 30 of 15 February 2016 implementing Directive 2014/49/EU of the European Parliament and of the Council of 16 April 2014 on deposit guarantee schemes;
- Legislative Decree No. 415 of 23 July 1996 transposing Directive 93/22/EEC of 10 May 1993 on investment services in the securities sector and Directive 93/6/EEC of 15 March 1993 on the capital adequacy of investment firms and credit institutions; Decree of the Ministry of the Treasury, Budget and Economic Planning of 30 June 1998, published in the Official Gazette, no. 191, of 18 August 1998, approving the statute and operating regulations of the National Guarantee Fund for the protection of receivables owed by customers to securities brokerage firms and other persons authorised to carry out securities brokerage activities; Decree of the Ministry of the Treasury, Budget and Economic Planning no. 485 of 14 November 1997, published in the Official Gazette, no. 13, of 17 January 1998, regulating the organisation and operation of the compensation systems referred to in art. 35, paragraph 2, of Legislative Decree no. 415 of 23 July 1996, which transposed Directive 93/22/EEC on investment services in the securities sector;
- Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1); (xxi) Regulation (EU) 2020/1503 of the European Parliament and of the Council of 7 October 2020 on European crowdfunding service providers for business and amending Regulation (EU) 2017/1129 and Directive (EU) 2019/1937 (OJ L 347, 20.10.2020, p. 1).

- Product Safety and Compliance:
- safety and compliance requirements for products placed on the Union market, defined and regulated by the following acts:
- Legislative Decree No. 206 of 6 September 2005 on the Consumer Code, pursuant to Article 7 of Law No. 229 of 29 July 2003;
- European Union harmonisation legislation on manufactured products, including labelling requirements, other than food, feed, medicinal products for human and veterinary use, live plants and animals, products of human origin and products of plants and animals directly linked to their future reproduction, listed in Annexes I and II to Regulation (EU) 2019/1020 of the European Parliament and of the Council on market surveillance and compliance of products, and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 (OJ L 169, 25.6.2019, p. 1).
- rules on the marketing and use of sensitive and dangerous products, referred to:
- Legislative Decree No. 105 of 22 June 2012, amending and supplementing Law No. 185 of 9 July 1990, laying down new rules on the control of export, import and transit of military materials, implementing Directive 2009/43/EC, which simplifies the terms and conditions of transfers of defence products within the Communities, as amended by Directives 2010/80/EU and 2012/10/EU as regards the list of defence products.
- Transport Safety:
- Legislative Decree No. 50 of 14 May 2019 implementing Directive 2016/798 of the European Parliament and of the Council of 11 May 2016 on railway safety.
- referred to in Regulation (EU) No 996/2010 of the European Parliament and of the Council of 20 October 2010 on the investigation and prevention of accidents and incidents in civil aviation and repealing Directive 94/56/EC (OJ L 295, 12.11.2010, p. 35).
- safety requirements in the road sector, governed by the following acts:
- Legislative Decree No. 35 of 15 March 2011 implementing Directive 2008/96/EC on road infrastructure safety management;
- Legislative Decree No. 264 of 5 October 2006 implementing Directive 2004/54/EEC on safety for tunnels in the trans-European road network;
- Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC (OJ L 300, 14.11.2009, p. 51);
- safety requirements in the maritime sector, governed by the following acts:
- Regulation (EC) No 391/2009 of the European Parliament and of the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations (OJ L 131, 28.5.2009, p. 11);
- Regulation (EC) No 392/2009 of the European Parliament and of the Council of 23 April 2009 on the liability of carriers of passengers by sea in the event of accidents (OJ L 131, 28.5.2009, p. 24);
- Decree of the President of the Republic no. 239 of 20 December 2017 implementing Directive 2014/90/EU of the European Parliament and of the Council of 23 July 2014 on marine equipment and repealing Directive 96/98/EC;

- Legislative Decree No. 165 of 6 September 2011 implementing Directive 2009/18/EC establishing the fundamental principles governing the investigation of accidents in the maritime transport sector and amending Directives 1999/35/EC and 2002/59/EC;
- Decree of the Minister of Transport and Navigation of 13 October 1999, published in the Official Gazette no. 251, of 25 October 1991, transposing Council Directive 98/41/EC of 18 June 1998 on the registration of persons on board passenger ships engaged in voyages to and from ports of the Member States of the Community;
- Decree of the Minister of Infrastructure and Transport of 16 December 2004, published in the Official Gazette no. 43, 22 February 2005, transposing Directive 2001/96/EC on "Requirements and harmonised procedures for the safe loading and unloading of bulk carriers".
- safety requirements governed by Legislative Decree no. 35 of 27 January 2010, implementing Directive 2008/68/EC, relating to the internal transport of dangerous goods.
- Environmental protection:
- any type of crime against the protection of the environment governed by Legislative Decree no. 121 of 7 July 2011, implementing Directive 2008/99/EC on the protection of the environment through criminal law, as well as Directive 2009/123/EC amending Directive 2005/35/EC on ship-source pollution and the introduction of penalties for infringements, or any offence constituting an infringement of the legislation referred to in the annexes to Directive 2008/99/EC.
- environmental and climate standards, referred to:
- Legislative Decree No. 30 of 13 March 2013 implementing Directive 2009/29/EC amending Directive 2003/87/EC in order to improve and extend the Community scheme for greenhouse gas emission allowance trading;
- Legislative Decree No. 102 of 4 July 2014 implementing Directive 2012/27/EU on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing the Directives;
- Legislative Decree No. 199 of 8 November 2021 implementing Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources.
- rules on sustainable development and waste management, referred to:
- Legislative Decree No. 205 of 3 December 2010 laying down provisions for the implementation of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives;
- Regulation (EU) No 1257/2013 of the European Parliament and of the Council of 20 November 2013 on ship recycling and amending Regulation (EC)
- No 1013/2006 and Directive 2009/16/EC (OJ L 330, 10.12.2013, p. 1);
- Regulation (EU) No 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of hazardous chemicals (OJ L 201, 27.7.2012, p. 60);
- Legislative Decree no. 28 of 10 February 2017, containing sanctions for the violation of the provisions of Regulation (EU) no. 649/2012 on the export and import of hazardous chemicals.
- standards on marine, air and noise pollution, referred to:

- Decree of the President of the Republic no. 84 of 17 February 2003 implementing Directive 1999/94/EC concerning the availability of information on fuel economy and CO2 emissions to be provided to consumers with regard to the marketing of new passenger cars;
- Legislative Decree No. 194 of 19 August 2005 implementing Directive 2002/49/EC on the assessment and management of environmental noise;
- Regulation (EC) No 782/2003 of the European Parliament and of the Council of 14 April 2003 on the prohibition of organ stannic compounds on ships (OJ L 115, 9.5.2003, p. 1);
- Legislative Decree No. 152 of 3 April 2006 on environmental regulations;
- Legislative Decree No. 202 of 6 November 2007 implementing Directive 2005/35/EC on ship-source pollution and consequent sanctions;
- Regulation (EC) No 166/2006 of the European Parliament and of the Council of 18 January 2006 on the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC (OJ L 33, 4.2.2006, p. 1);
- Regulation (EC) No 1005/2009 of the European Parliament and of the Council of 16 September 2009 on substances that deplete the ozone layer (OJ L 286, 31.10.2009, p. 1);
- Legislative Decree No. 125 of 30 July 2012 implementing Directive 2009/126/EC on Phase II of the recovery of petrol vapour during the refuelling of motor vehicles at service stations;
- Legislative Decree No. 257 of 16 December 2016 laying down rules for the implementation of Directive 2014/94/EU of the European Parliament and of the Council of 22 October 2014 on the deployment of alternative fuels infrastructure;
- Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55);
- Legislative Decree No. 183 of 15 November 2017 implementing Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions into the air of certain pollutants from medium-sized combustion plants, as well as on the reorganisation of the regulatory framework for plants producing emissions into the atmosphere, pursuant to Article 17 of Law 12 August 2016, No. 170.
- rules on the protection and management of water and soil, referred to:
- Legislative Decree no. 49 of 23 February 2010 implementing Directive 2007/60/EC on the assessment and management of flood risks;
- Legislative Decree No. 219 of 10 December 2010 implementing Directive 2008/105/EC on environmental quality standards in the field of water policy, amending and subsequently repealing Directives 82/176/EEC, 83/513/EEC, 84/156/EEC, 84/491/EEC, 86/280/EEC, as well as amending Directive 2000/60/EC and transposing Directive 2009/90/EC establishing, in accordance with Directive 2000/60/EC, technical specifications for chemical analysis and monitoring of water status;
- Article 15 of Decree-Law No. 91 of 24 June 2014 laying down urgent provisions for the agricultural sector, environmental protection and energy efficiency of school and university buildings, the relaunch and development of businesses, the containment of costs on electricity tariffs, as well as for the immediate definition of obligations deriving from European legislation; Decree of the Minister of the Environment and Protection of Land and Sea of 30 March 2015, published in the Official

Gazette no. 84, 11 April 2015, containing guidelines for the verification of the subjection to environmental impact assessment of projects under the competence of the regions and autonomous provinces, provided for by Article 15 of Decree-Law no. 91 of 24 June 2014, converted, with amendments, by Law No. 116 of 11 August 2014.

- rules on the protection of nature and biodiversity, referred to:
- Council Regulation (EC) No 1936/2001 of 27 September 2001 laying down certain control measures applicable to fishing activities for certain stocks of highly migratory birds (OJ L 263, 3.10.2001, p. 1);
- Regulation (EC) No 1007/2009 of the European Parliament and of the Council of 16 September 2009 on trade in seal products (OJ L 286, 31.10.2009, p. 36);
- Council Regulation (EC) No 734/2008 of 15 July 2008 on the protection of vulnerable marine ecosystems on the high seas from the adverse effects of bottom fishing gear (OJ L 201, 30.7.2008, p. 8);
- Article 42 of Law No. 96 of 4 June 2010 laying down provisions for the fulfilment of obligations arising from Italy's membership of the European Communities – Community Law 2009;
- Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23);
- Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35); Legislative Decree No. 230 of 15 December 2017 adapting national legislation to the provisions of Regulation (EU) No. 1143/2014 of the European Parliament and of the Council of 22 October 2014, laying down provisions aimed at preventing and managing the introduction and spread of invasive alien species.

  rules on chemicals, referred to:
- Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH);
- the authorisation and restriction of chemical substances Legislative Decree no. 133 of 14 September 2009, laying down sanctions for the violation of the provisions of Regulation (EC) no. 1907/2006 which establishes the principles and requirements for registration, evaluation;
- Decree of the Minister of Health of 22 November 2007, published in the Official Gazette no. 12 of 15 January 2008, containing the plan of activities and use of the financial resources referred to in Article 5-bis of Decree-Law no. 10 of 15 February 2007, converted into law, with amendments, by Law no. 46 of 6 April 2007, concerning the obligations provided for by Regulation (EC) no. 1907/2006 of the Parliament.
- standards on organic products, referred to:
- Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (OJ L 150, 14.6.2018, p. 1).
- Radiation protection and nuclear safety:
- nuclear safety standards referred to:

- Legislative Decree No. 185 of 19 October 2011 implementing Directive 2009/71/Euratom establishing a Community framework for the safety of nuclear installations;
- Legislative Decree No. 28 of 15 February 2016 implementing Council Directive 2013/51/EURATOM of 22 October 2013 laying down requirements for the protection of the health of the general public with regard to radioactive substances present in water intended for human consumption;
- Legislative Decree No. 101 of 31 July 2020 implementing Directive 2013/59/EURATOM, which lays down basic safety standards for protection against the dangers arising from exposure to ionising radiation, and which repealing Directives 89/618/EURATOM, 90/641/EURATOM, 96/29/Euratom, 97/43/EURATOM and 2003/122/EURATOM and reorganisation of sector legislation in implementation of Article 20, paragraph 1, letter a) of Law no. 117 of 4 October 2019;
- Legislative Decree No. 45 of 4 March 2014 implementing Directive 2011/70/Euratom, establishing a Community framework for the responsible and safe management of spent fuel and radioactive waste;
- Legislative Decree No. 23 of 20 February 2009 implementing Directive 2006/117/Euratom on the supervision and control of shipments of radioactive waste and spent nuclear fuel;
- Council Regulation (EURATOM) 2016/52 of 15 January 2016 fixing maximum permitted levels of radioactivity for food and feed following a nuclear accident or any other case of radiological emergency and repealing Council Regulation (EURATOM) No 3954/87 and Commission Regulations (Euratom) No 944/89 and (EURATOM) No 770/90 (OJ L 13, 20.1.2016, pag. 2);
- Council Regulation (EURATOM) No 1493/93 of 8 June 1993 on shipments of radioactive substances between Member States (OJ L 148, 19.6.1993, p. 1).
- Food and feed safety, animal health and welfare:
- Union rules on food and feed referred to:
- Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law, establishing the European Food Safety Authority and laying down procedures in matters of food safety (OJ L 31, 1.2.2002, p. 1).
- animal health regulated by the following acts:
- Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016 on transmissible animal diseases and amending and repealing certain acts in the area of animal health ('Animal Health Law') (OJ L 84, 31.3.2016, p. 1); Legislative Decree No. 134 of 5 August 2022, containing provisions on the identification and registration system of operators, establishments and animals; Legislative Decree No. 135 of 5 August 2022 laying down provisions for the implementation of Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016 on trade, importation, conservation of wild and exotic animals and training for animal operators and professionals, including with a view to reducing the risk of zoonoses outbreaks, as well as the introduction of criminal provisions aimed at punishing the illegal trade in protected species, pursuant to Article 14, paragraph 2, letters a), b), n), o), p) and q), of Law No. 53 of 22 April 2021; Legislative Decree No. 136 of 5 August 2022 implementing Article 14(2)(a), (b), (e), (f), (h), (i), (l), (n), (o) and (p) of Law No 53 of 22 April 2021 to adapt and link national legislation on the prevention and control of animal diseases that are transmissible to animals or humans with the provisions of Regulation (EU) 2016/429 of the European Parliament and of the Council, of 9 March 2016;

- Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (Animal by-products Regulation) (OJ L 300, 14.11.2009, p. 1); Legislative Decree No. 186 of 1 October 2012 on penalties for the violation of the provisions of Regulation (EC) No. 1069/2009 laying down health rules relating to animal by-products and derived products not intended for human consumption and repealing Regulation (EC)
- No 1774/2002, and for infringement of the provisions of Regulation (EU) No 142/2011 laying down implementing provisions for Regulation (EC) No 1069/2009 and Directive 97/78/EC as regards certain samples and articles not subject to veterinary checks at the border;
- Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities carried out to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products.
- rules on the protection and welfare of animals of which:
- Legislative Decree No. 146 of 26 March 2001 implementing Directive 98/58/EC on the protection of animals kept for farming purposes;
- Council Regulation (EC) No 1/2005 of 22 December 2004 on the protection of animals during transport and related operations, amending Directives 64/432/EEC and 93/119/EC and Regulation (EC) No 1255/97 (OJ L 3, 5.1.2005, p. 1); Legislative Decree No. 151 of 25 July 2007 laying down provisions for penalties for the violation of the provisions of Regulation (EC) No. 1/2005 on the protection of animals during transport and related operations;
- Council Regulation (EC) No 1099/2009 of 24 September 2009 on the protection of animals at the time of killing (OJ L 303, 18.11.2009, p. 1); Legislative Decree No. 131 of 6 November 2013 laying down penalties for the violation of the provisions of Regulation (EC) No. 1099/2009 on the precautions to be taken during slaughter and killing of animals;
- Legislative Decree no. 73 of 21 March 2005 implementing Directive 1999/22/EC on the keeping of wild animals in zoos;
- Legislative Decree no. 26 of 4 March 2014 implementing Directive 2010/63/EU on the protection of animals used for scientific purposes.
- Public Health
- measures setting high standards of quality and safety for organs and substances of human origin, which are governed by the following acts:
- Legislative Decree No. 261 of 20 December 2007 revising Legislative Decree No. 191 of 19 August 2005 implementing Directive 2002/98/EC establishing quality and safety standards for the collection, control, processing, storage and distribution of human blood and its components; Legislative Decree No. 207 of 9 November 2007 implementing Directive 2005/61/EC implementing Directive 2002/98/EC as regards the prescription on the traceability of blood and blood components intended for transfusions and the notification of undesirable effects and serious accidents; Legislative Decree No. 208 of 9 November 2007 implementing Directive 2005/62/EC implementing Directive 2002/98/EC as regards Community rules and specifications relating to a quality system for transfusion services;

- Legislative Decree No. 191 of 6 November 2007 implementing Directive 2004/23/EC on the definition of quality and safety standards for the donation, procurement, testing, processing, preservation, storage and distribution of human tissues and cells;
- Decree of the Minister of Health of 19 November 2015, published in the Official Gazette no. 280, of 1 December 2015, implementing Directive 2010/53/EU of the European Parliament of the Council of 7 July 2010 on quality and safety standards for human organs intended for transplantation, pursuant to Article 1, paragraph 340, Law no. 228 of 24 December 2012, as well as implementation of Commission Implementing Directive 2012/25/EU of 9 October 2012 laying down information procedures for the exchange of human organs intended for transplantation between Member States.
- measures setting high quality and safety standards for medicinal products and medical devices, which are governed by the following acts:
- Regulation (EC) No 141/2000 of the European Parliament and of the Council of 16 December 1999 on orphan medicinal products (OJ L 18, 22.1.2000, p. 1);
- Ministerial Decree No. 279 of 18 May 2001 laying down regulations on the investigation of the National Network of Rare Diseases and exemption from participation in the cost of related health services, pursuant to Article 5, paragraph 1, letter b) of Legislative Decree No. 124 of 29 April 1998; Law No. 175 of 10 November 2021, laying down provisions for the treatment of rare diseases and for the support of research and production of orphan drugs;
- Legislative Decree No. 219 of 24 April 2006 implementing Directive 2001/83/EC (and subsequent amending directives) on a Community code relating to medicinal products for human use;
- Regulation (EU) 2019/6 of the European Parliament and of the Council of 11 December 2018 on veterinary medicinal products and repealing Directive 2001/82/EC (OJ L 4, 7.1.2019, p. 43);
- Regulation (EC) No 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Community procedures for the authorisation and supervision of medicinal products for human veterinary use and establishing a European Medicines Agency (OJ L 136, 30.4.2004, p. 1);
- Regulation (EC) No 1901/2006 of the European Parliament and of the Council of 12 December 2006 on medicinal products for paediatric use and amending Regulation (EEC) No 1768/92, Directive 2001/20/EC, Directive 2001/83/EC and Regulation (EC) No 726/2004 (OJ L 378, 27.12.2006, p. 1);
- Regulation (EC) No 1394/2007 of the European Parliament and of the Council of 13 November 2007 on advanced therapy medicinal products and amending Directive 2001/83/EC and Regulation (EC) No 726/2004 (OJ L 324, 10.12.2007, p. 121); Article 3, paragraph 1, letter f-bis, Legislative Decree No. 219 of 24 April 2006; of the Minister of Health of 16 January 2015, published in the Official Gazette, no. 56, of 9 March 2015, containing provisions on advanced therapy medicinal products prepared on a non-repetitive basis; Decree of the Minister of Health, 18 May 2010, published in the Official Gazette, no. 160, of 12 July 2010, implementing Commission Directive 2009/120/EC of 14 September 2009 amending Directive 2001/83/EC of the European Parliament and of the Council, as regards advanced therapy medicinal products;
- Regulation (EU) No 536/2014 of the European Parliament and of the Council of 16 April 2014 on clinical trials on medicinal products for human use and repealing Directive 2001/20/EC (OJ L 158, 27.5.2014, p. 1); Law no. 3 of 11 January 2018 delegating to the Government on clinical trials of medicinal products as well as provisions for the reorganisation of the health professions and for the

health management of the Ministry of Health; Decree of the Minister of Health, 19 April 2018, published in the Official Gazette no. 107, of 10 May 2018, establishing the National Coordination Centre of Territorial Ethics Committees for clinical trials on medicinal products for human use and medical devices, pursuant to Article 2, paragraph 1, of Law no. 3 of 11 January 2018; Legislative Decree No. 52 of 14 May 2019, implementing the delegation for the reorganisation and reform of the legislation on clinical trials of medicinal products for human use, pursuant to Article 1, paragraphs 1 and 2, of Law No. 3 of 11 January 2018.

- Patients' rights to:
- Legislative Decree No. 38 of 4 March 2014 implementing Directive 2011/24/EU on the application of patients' rights in cross-border healthcare, as well as Directive 2012/52/EU, containing measures to facilitate the recognition of medical prescriptions issued in another Member State; Ministerial Decree no. 50 of 16 April 2018, containing regulations on cross-border healthcare subject to prior authorisation.
- manufacture, presentation and sale of tobacco and related products, governed by Legislative Decree No. 6 of 12 January 2016, transposing Directive 2014/40/EU on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC.
- Consumer rights and consumer protection governed by the following acts:
- Legislative Decree No. 206 of 6 September 2005 on the Consumer Code, pursuant to Article 7 of Law No. 229 of 29 July 2003;
- Legislative Decree No. 173 of 4 November 2021 implementing Directive (EU) 2019/770 of the European Parliament and of the Council of 20 May 2019 on certain aspects concerning contracts for the supply of digital content and digital services;
- Legislative Decree No. 170 of 4 November 2021 implementing Directive (EU) 2019/771 of the European Parliament and of the Council of 20 May 2019 on certain aspects concerning contracts for the sale of goods, amending Regulation (EU) 2017/2394 and Directive 2009/22/EC, and repealing Directive 1999/44/EC.;
- Legislative Decree No. 146 of 2 August 2007 implementing Directive 2005/29/EC concerning unfair business-to-consumer commercial practices in the internal market and amending Directives 84/450/EEC, 97/7/EC, 98/27/EC, 2002/65/EC, and Regulation (EC) No. 2006/2004;
- Legislative Decree No. 141 of 13 August 2010 implementing Directive 2008/48/EC on credit agreements for consumers, as well as amendments to Title VI of the Consolidated Banking Act (Legislative Decree No. 385 of 1993) on the regulation of entities operating in the financial sector, financial agents and credit brokers;
- Legislative Decree No. 21 of 21 February 2014 implementing Directive 2011/83/EU on consumer rights, amending Directives 93/13/EEC and 1999/44/EC and repealing Directives 85/577/EEC and 97/7/EC;
- Legislative Decree no. 37 of 15 March 2017 implementing Directive 2014/92/EU on the comparability of fees relating to payment accounts, payment account switching and access to payment accounts with basic characteristics.
- Protection of privacy and personal data and security of network and information systems:

- Legislative Decree No. 196 of 30 June 2003 on the Personal Data Protection Code, laying down provisions for the adaptation of national law to Regulation (EU) No. 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC;
- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1); Legislative Decree No. 101 of 10 August 2018 laying down provisions for the adaptation of national legislation to the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation).
- offences falling within the scope of national acts implementing European Union acts relating to the following areas:
- public procurement;
- financial services, products and markets and the prevention of money laundering and terrorist financing;
- product safety and compliance;
- transport safety;
- environmental protection;
- radiation protection and nuclear safety;
- food and feed safety and animal health and welfare;
- public health;
- consumer protection;
- protection of privacy and protection of personal data and security of network and information systems;
- acts or omissions affecting the financial interests of the Union as referred to in Article 325 of the Treaty on the Functioning of the European Union as specified in the relevant secondary legislation of the European Union;
- acts or omissions concerning the internal market, as referred to in Article 26(2) of the Treaty on the Functioning of the European Union, including infringements of the European Union competition and State aid rules, as well as infringements concerning the internal market related to acts infringing the rules on corporation tax or mechanisms the purpose of which is to obtain a tax advantage which defeats the object or purpose of the applicable legislation in the field of corporate tax;
- acts or conduct which frustrate the object or purpose of the provisions referred to in the acts of the Union in the areas referred to in paragraphs 2, 3, 4 and 5.

The legislation provides that the reporting channels are as follows:

- internal (within the work context);

- external (ANAC);
- public dissemination (through the press, electronic means or means of dissemination capable of reaching a large number of people);
- report to the judicial or accounting authority.

Whistleblowers can use the external channel (ANAC) when:

- there is no mandatory activation of the internal reporting channel in the context of the work context, i.e. this, even if mandatory, is not active or, even if activated, does not comply with the requirements of the law;
- the reporting person has already made an internal report and the same has not been followed up;
- the reporting person has reasonable grounds to believe that, if he or she made an internal report, it would not be followed up effectively or that the same report could lead to a risk of retaliation;
- the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;

Whistleblowers can make a public disclosure directly when:

- the reporting person has previously made an internal and external report or has made an external report directly and no feedback has been given within the established deadlines on the measures envisaged or adopted to follow up on the reports;
- the reporting person has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
- the reporting person has reasonable grounds to believe that the external report may involve the risk of retaliation or may not be effectively followed up due to the specific circumstances of the specific case, such as those in which evidence may be concealed or destroyed or in which there is a well-founded fear that the person who received the report may be colluding with the offender or involved in the violation itself.

Conditions for reporting:

- Reasonableness
  At the time of reporting or reporting to the judicial or accounting authority or making public disclosure, the reporting or complaining person must have reasonable and reasonable grounds to believe that information about violations reported, publicly disclosed or reported is true and within the scope of the law
- Mode
  The report or public disclosure must be carried out using the channels provided (internal, external and public disclosure) according to the criteria indicated in paragraph 3)

Protection of confidentiality

Protection of whistleblower confidentiality

The identity of the whistleblower may not be disclosed to persons other than those competent to receive or follow up on reports;

The protection concerns not only the name of the whistleblower but also all the elements of the report from which the identification of the whistleblower can be derived, even indirectly;

The report is exempt from access to administrative documents and the general right of civic access;

The protection of confidentiality is extended to the identity of the persons involved and of the persons named in the report until the conclusion of the proceedings initiated on the basis of the report, in compliance with the same guarantees provided for the reporting person.

Protection of personal data

The processing of personal data relating to the receipt and management of reports is carried out by public and private sector entities, as well as by ANAC, as data controllers, in compliance with European and national principles on the protection of personal data, providing appropriate information to the reporting persons and to the persons involved in the reports, as well as by adopting appropriate measures to protect the rights and freedoms of data subjects.

In addition, the rights referred to in Articles 15 to 22 of Regulation (EU) 2016/679 may be exercised within the limits of the provisions of Article 2-undecies of Legislative Decree No. 196 of 30 June 2003.

Internal and external reports and related documentation are kept for the time necessary to process the report and in any case no longer than 5 years from the date of communication of the final outcome of the reporting procedure, in compliance with the confidentiality obligations set out in European and national legislation on the protection of personal data.

There is a prohibition of Retaliation (i.e., *any behavior, act or omission, even if only attempted or threatened, carried out by reason of the report, the complaint to the judicial or accounting authority, or public disclosure and which causes or may cause, to the reporting person or to the person who filed the complaint, directly or indirectly, unjust damage, to be understood as unjustified damage*) against the Whistleblowers.

Examples of retaliatory behavior:

- dismissal, suspension or equivalent measures;
- demotion in rank or non-promotion;
- the change of functions, the change of the place of work, the reduction of salary, the modification of working hours;
- suspension of training or any restriction of access to it;
- negative notes of merit or negative references;
- the adoption of disciplinary measures or other sanctions, including financial sanctions;
- coercion, intimidation, harassment or ostracism;
- discrimination or otherwise unfavourable treatment;

- the failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the worker had a legitimate expectation of such conversion;
- the non-renewal or early termination of a fixed-term employment contract;
- damage, including to the person's reputation, particularly on social media, or economic or financial harm, including loss of economic opportunity and loss of income;
- improper listing on the basis of a formal or informal sectoral or industry agreement, which may result in the person not being able to find employment in the sector or industry in the future;
- the early conclusion or cancellation of the contract for the supply of goods or services;
- the cancellation of a license or permit;
- the request for psychiatric or medical examinations.

Referral Manager and Referral Channels:

• the SB will be the internal body responsible for managing reports made through the internal reporting channel;

• reports may be made in writing; to the dedicated email address (odv_231@duplomatic.com) or by post to the attention of the Body.

In conclusion, art. 6, paragraph 2-bis of Decree 231 provides for the provision "*in the disciplinary system adopted pursuant to paragraph 2, letter e), sanctions against those who violate the measures for the protection of the whistleblower, as well as those who make reports with intent or gross negligence that prove to be unfounded*".

In particular, it is provided that the whistleblower and the relevant trade union organisation may report any discriminatory measures adopted by the entity to the National Labour Inspectorate (new paragraph 2-ter, art. 6). This provision is likely to lead to application uncertainty, as there are no specific administrative sanctions applicable to such conduct and, therefore, it does not have concrete effects in terms of protection of the whistleblower.

In addition, the nullity of retaliatory or discriminatory measures, including dismissal and change of duties, taken against the reporting party at a stage subsequent to the complaint is expressly provided for (new paragraph 2-quarter, art. 6). In the event of disputes related to the imposition of disciplinary sanctions or the adoption of additional organisational measures with negative effects on the reporting person's working conditions (demotion; dismissal; transfers), the employer has the burden of proving that they are based on reasons unrelated to the report itself.

For any further details, please refer to the Whistleblowing Procedure available on the company website: https://duplomaticmotionsolutions.com/codice-etico-whistleblowing.html

3.7 Staff Information and Training

3.7.1 Dissemination of the Model

The methods of communication of the Model must be such as to ensure full publicity, in order to ensure that the recipients are aware of the procedures they must follow to correctly perform their duties.

Information must be complete, timely, accurate, accessible and continuous.

The Company's objective is to communicate the contents and principles of the Model also to persons who, although not formally qualified as employees, work – even occasionally – to achieve the Company's objectives by virtue of contractual relationships.

The communication and training activities aim to promote knowledge and understanding of the Model, the contents of Legislative Decree 231/2001, the impact of the legislation on the Company's activities as well as raising awareness among personnel and all those who work on behalf of the Company to comply with the principles contained in the Model.

3.7.2 Staff training

The training activity is aimed at promoting knowledge of the legislation referred to in Legislative Decree 231/2001.

This knowledge implies that an exhaustive picture of the legislation itself is provided, the practical implications that derive from it, as well as the contents and principles on which the Model, the Code of Ethics and the implemented Safety Protocols are based. All employees are therefore obliged to know, observe and comply with these contents and principles and contribute to their implementation.

To ensure effective knowledge of the Model, and of the procedures to be adopted for the correct performance of the activities, specific mandatory training activities are therefore provided for the Company's personnel.

Particular attention is paid to the training of newly hired staff and those who, although already part of the staff, are called upon to take on new roles.

3.8 Model Update

The adoption and effective implementation of the Model constitute, by express legislative provision, a responsibility of the administrative body, which relies on external professionals/consultants with recognized skills and competences.

The updating activity, intended both as an integration and as an amendment, is aimed at ensuring the adequacy and suitability of the Model.

The Model is updated as a result of:

- organizational updates of the Authority;
- regulatory updates;
- observations of the SB;

The updating of the Model is subject to the approval of the Board of Directors, which proceeds to approve and issue the revised model.

Section Four: The Code of Ethics

Chapter 4 – The Code of Ethics

4.1 Premise

This Section defines the guidelines of conduct that the Company has adopted and that must be observed by all those who carry out activities on behalf of or in the interest of the Company, (see Section III, paragraph 3.1 "Recipients") so that their conduct is always inspired by criteria of correctness, collaboration, loyalty, transparency and mutual respect, as well as in order to prevent conduct suitable for integrating the types of crime and offences included in the list of Legislative Decree 231/2001.

Failure to comply with or violation of the following requirements by the recipients of the Model (including third parties both internal and external to the Company) must be considered a breach of the ethical and behavioural principles adopted by the Company, the duties of fairness towards the same, as well as a violation of specific contractual clauses where provided.

Therefore, such non-compliance and/or violations will be subject to the sanctions referred to in art. 3.5.2 (Sanctions) of Section III of this Model.

4.2 The Code of Ethics

The Company, in carrying out its activities, complies with the laws and regulations in force in the legal systems of all the countries in which it operates and acts in compliance with the principles of loyalty, fairness, responsibility, freedom, dignity of the human person and respect for diversity, repudiating any discrimination based on sex, race, language, personal and social conditions, on religious and political beliefs.

To this end, the Company promotes a work environment that, inspired by respect, fairness and collaboration as well as on the basis of the experience gained in the areas of competence, allows the involvement and empowerment of employees and collaborators, with regard to the specific objectives to be achieved and the methods to pursue them.

The Code of Ethics represents, among other things, a founding component of the Organisation, Management and Control Model adopted by the Company pursuant to Legislative Decree 231/01 (hereinafter the "Organisational Model 231"), in the belief that ethics in the conduct of business is to be pursued as a condition for the success of the company.

In this perspective, the principles and values expressed in the Code of Ethics constitute the first safeguard on which the 231 Organizational Model is based, as well as a useful interpretative reference in the concrete application of the same in relation to corporate dynamics.

The Company ensures dissemination and information on the provisions of the Code of Ethics and its application to the subjects to whom it refers, so that all those who work - in any capacity - for the Company carry out their activities and/or their assignment or function in accordance with constant and strict compliance with the principles and values contained therein.

The Code of Ethics is attached as "**Annex C - Code of Ethics**" to this document.

Annex A

Annex A.1 - The organizational structure of the Duplomatic Group

For any details, please refer to the document on the company web page: https://duplomaticmotionsolutions.com/gruppo-duplomatic-motion-will-keep-us-together.html

Annex A.2 – The Company's administrative body

For any details relating to the Powers, please refer to the documents filed with the Chamber of Commerce.

Annex A.3 - Control bodies

For any details relating to the Control Bodies, please refer to the documents filed with the Chamber of Commerce.

Annex A.4 - Attorneys

For details on the Powers, please refer to the documents filed with the Chamber of Commerce.