



Organisational Model

(Legislative Decree 231 – 8 June 2001)

Board of Directors meeting on 14 November 2023

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Chronology

Date	Changes to the Model
10 November 2003	First draft of the document
08 November 2007	Introduction of criminal circumstances: <ul style="list-style-type: none"> - cash falsity crimes (art. 25 bis Legislative Decree 231/2001); - corporate crimes (art. 25 ter Legislative Decree 231/2001); - terrorism and evasion (art. 25 quater Legislative Decree 231/2001); - Crimes committed during acts involving female genital mutilation (art. 25 quarter 1 Legislative Decree 231/2001); - crimes for acts against individual personality (art. 25 quinquies Legislative Decree 231/2001); - market abuse (art. 25 sexies Legislative Decree 231/2001); - crimes concerning safety in the workplace (art. 25 septies Legislative Decree 231/2001); - transnational crimes (Law no. 146 dated 2009 and Legislative Decree 231/2001).
28 August 2008	Introduction of criminal circumstances: <ul style="list-style-type: none"> - crimes concerning IT-related acts and illegal data processing (art 24 bis Legislative Decree 231/2001) - crimes concerning money laundering (art. 25 octies Legislative Decree 231/2001);
13 March 2009	Redrafting of the crimes concerning safety in the workplace (art. 25 septies Legislative Decree 231/2001)
07 August 2009	Introduction of criminal circumstances: <ul style="list-style-type: none"> - organised criminality related crimes (art. 24 ter Legislative Decree 231/2001); - crimes against industry and trade (art. 25 bis-1 Legislative Decree 231/2001); - breaches of copyright (art. 25 novies Legislative Decree 231/2001);
8 March 2010	Introduction of criminal circumstances: <ul style="list-style-type: none"> - Induction to not make statements or to make misleading statements to the judicial authorities (art. 25 decies Legislative Decree 231/2001)
11 November 2011	Insertion of criminal circumstances: <ul style="list-style-type: none"> - environmental crimes (art. 25 undecies Legislative Decree 231/2001)
12 November 2012	Introduction of criminal circumstances: <ul style="list-style-type: none"> - employment of foreign nationals who are in the country illegally (art. 25 duodecies Legislative Decree 231/2001)

Date	Changes to the Model
20 February 2013	Acknowledgement of the new aspects introduced by Law no. 190/2012 containing “Dispositions for the prevention and repression of corruption and illegalities in public administration” (arts. 25 and 26 ter Legislative Decree 231/2001).
21 February 2014	Review of the document
14 November 2014	Introduction of criminal circumstances: - crimes of which in article 609 undecies of the Civil Code (Enticing children) (art. 25 quinquies Legislative Decree 231/2001) Change to the Person Responsible for the Model.
20 February 2015	Introduction of criminal circumstance: - “self laundering” (art. 25 octies Legislative Decree 231/2001); -
03 August 2015	Introduction of criminal circumstances relating to environmental crimes (art. 25 undecies Legislative Decree 231/2001): - environmental pollution; - environmental disaster; - culpable crimes against the environment; - criminal association of which in article 416 of the Penal Code in order to commit environmental crimes of which in Title VI bis, Book II of the Penal Code; - trafficking and abandonment of material having high level of radioactivity Redrafting of the crime of “false corporate communications” (art. 25 ter Legislative Decree 231/2001).
14 November 2016	Introduction of criminal circumstances relating to crimes against the individual personality (art. quinquies Legislative Decree 231/2001): - illicit brokering and exploitation of labour (article 603 bis of the Penal Code).
04 August 2017	Inclusion of the following corporate crime (art. 25 ter, Legislative Decree 231/2001 - Instigation of corruption among private individuals (art. 2365 bis of the Civil Code) Change concerning the composition of the Control and Supervisory Board.
20 February 2018	Inclusion of crimes concerning the employment of foreign nationals who are in the country illegally (art. 25.12 of Legislative Decree 231/2001): - dispositions for combating illegal immigration (art. 12, paragraphs 3, 3.2, 3.3 and 5 of the C.A. Legislative Decree 286/1998) Inclusion of crimes involving racism and xenophobia (art. 25.13 of Legislative Decree 231/2001) - crime of racism and xenophobia (art. 5, paragraph 2, Law 167/2017) Inclusion of paragraphs 2.2, 2.3 and 2.4 of art. 6 of Legislative Decree 231/2001 (Law 179 dated 30 November 2017)

Date	Changes to the Model
	- dispositions concerning the protection of those who report crimes or irregularities that they have become aware of in the context of their employment relations
14 May 2018	<p>Changes to the Disciplinary System: 7.2 Measures against Collaborators and Partners</p> <p>Identification of competent functions Supervisory body 3.1 Identification and term of office of members of the Supervisory Body</p>
13 December 2018	Document review – General and special part
22 February 2019	Inclusion of crimes relating to Offenses against the Public Administration and against the Public Administration Heritage (Article 25 of Legislative Decree 231/2001) – crime of trafficking of illicit influences (Article 1, paragraph 9, Law n.3 / 2019)
2 August 2019	<p>Inclusion of crimes relating to: Fraud in sporting competitions, illegal exercise of gaming, betting and gambling carried out using forbidden devices (art. 25-quaterdecies of Legislative Decree 231/2001)</p> <ul style="list-style-type: none"> - fraud in sporting competition (art. 1 of Law no. 401/1989) - illegal exercise of gaming and betting (art. 4 of Law no. 401/1989)
15 January 2020	<p>Inclusion of the crime relating to “national cybernetic security” (art. 24-bis of Legislative Decree 231/2001):</p> <ul style="list-style-type: none"> - breach of the regulations relating to the national cybernetic security perimeter (art.1, paragraph 11 of Decree Law no. 105 of 21 September 2019) <p>Inclusion of new crimes of a tax-related nature (art. 25-quinquiesdecies of Legislative Decree 231/2001):</p> <ul style="list-style-type: none"> - Fraudulent declarations using invoices or other documents for non-existent transactions (art. 2 of Legislative Decree 74/2000) - Fraudulent declarations by other means of artifice (art 3 of Legislative Decree 74/2000) - Issuance of invoices or other documents for non-existent transactions (Art. 8 of Legislative Decree 74/2000) - Hiding or destruction of accounts documents (art. 10 of Legislative Decree 74/2000) - Fraudulent evasion of taxes (art 11 of Legislative Decree 74/2000)
28 April 2020	Amendment of art. 3.1 "Identification and term of office of the members of the Control and Supervisory Board"
28 September 2020	Inclusion of the crime relating to "smuggling" (Article 25-sexiesdecies of Legislative Decree 231/2001) and amendments to articles 24-25-25 quinquiesdecies of Legislative Decree 231/2001:

Date	Changes to the Model
	<ul style="list-style-type: none"> - insertion of art. 25-sexiesdecies of Legislative Decree 231/2001, crime relating to smuggling (Article 5, paragraph 1, letter d) of Legislative Decree no. 75 of 14 July 2020) - amendments to art. 24 Legislative Decree 231/2001 (Article 5, paragraph 1, letter a n.1,2,3, Legislative Decree 14 July 2020 n.75) - amendments to art. 25 of Legislative Decree 231/2001 (Article 5, paragraph 1, letter b n.1,2, Legislative Decree 14 July 2020 n.75) - amendments to art. 25 quinquiesdecies Legislative Decree 231/2001 (Article 5, paragraph 1, letter c n.1,2,3, Legislative Decree 14 July 2020 n.75) <p>Inclusion at point 12.7 Art. 25 septies of the Prevention Protocol:</p> <ul style="list-style-type: none"> - Hygienic and health provisions for the prevention of Coronavirus (Covid-19)
25 February 2022	<p>New formulation of the crimes of money laundering and use of money, goods or utilities of illicit origin as well as self-laundering (Article 25 octies of Legislative Decree 231/2001)</p> <p>Inclusion of offenses relating to payment instruments other than cash (Article 25 octies 1 of Legislative Decree 231/2001):</p> <ul style="list-style-type: none"> - Undue use and falsification of payment instruments other than cash (Article 493 ter of the Penal Code) - Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash (Article 493 quater of the Penal Code) - Computer fraud aggravated by the carrying out of a transfer of money, monetary value or virtual currency (Article 640 ter of the Penal Code) <p>Amendment of art. 3.1 "Identification and term of office of the members of the Supervisory Body"</p>
13 May 2022	<p>Entering offenses:</p> <p>Crimes against cultural heritage (Article 25 septiesdecies):</p> <ul style="list-style-type: none"> - Violations relating to the alienation of cultural property (Article 518 novies of the Penal Code) - Misappropriation of cultural assets (Article 518 ter of the Penal Code) - Illegal importation of cultural assets (Article 518 decies of the Penal Code) - Illegal exit or export of cultural assets (Article 518 undecies of the Penal Code) - Destruction, dispersion, deterioration, defacing, soiling and illicit use of cultural or landscape assets (art.518 duodecies of the Penal Code) - Counterfeiting of works of art (Article 518 quaterdecies of the Penal Code) - Theft of cultural assets (Article 518 bis of the Penal Code) - Receipt of cultural property (518 quater of the Penal code) - Forgery of a private deed relating to cultural assets (518 octies of the Penal Code) <p>Laundering of cultural assets and devastation and pillage of cultural and landscape assets (Art. 25 duodevicies)</p>

Date	Changes to the Model
	<ul style="list-style-type: none"> - Laundering of cultural assets (Article 518 sexies of the Penal Code) - Devastation and pillage of cultural and landscape assets (Article 518 terdecies of the Penal Code)
14 June 2023	<p>Inclusion of the new following corporate crimes (art. 25 ter, Legislative Decree 231/2001):</p> <ul style="list-style-type: none"> - False or omitted declarations for the issue of the preliminary certificate (art. 54 of Legislative Decree 19/2023)
4 August 2023	<p>Protection of people who report violations of EU law and national regulatory provisions (Legislative Decree n.24/23):</p> <ul style="list-style-type: none"> - modification of art. 6 of Legislative Decree n. 231/01;
14 November 2023	<p>Inclusion of crime cases relating to undue receipt of funds, fraud to the detriment of the State, a public body or the European Union or to obtain public funds, IT fraud to the detriment of the State or a public body and fraud in public supplies (art. 24 Legislative Decree 231/2001):</p> <ul style="list-style-type: none"> - crime of disturbing the freedom of auctions (art. 353 of the Penal Code); - crime of disrupting the freedom of the contractor's choice procedure (art. 353 bis of the Penal Code) <p>Inclusion of crime cases relating to payment instruments other than cash and fraudulent transfer of values (art. 25 octies 1 Legislative Decree 231/2001):</p> <ul style="list-style-type: none"> - crime of fraudulent transfer of values (art. 512 bis of the Penal Code)

1 INTRODUCTION

1.1 Legislative Decree no. 231/2001

On 8 June 2001, Legislative Decree no. 231 (the “Decree” for short) was emanated, entitled “*Discipline of the administrative liability of juridical entities, companies and associations, including those without juridical status*”. The Decree was aimed at adjusting the internal regulations concerning the liability of juridical entities to certain international Conventions (i) on the protection of the financial interests of the European Community, (ii) on the fight against corruption in which European Community officials or those of Member States are involved and (iii) on the fight against corruption by public Officials in economic and international operations.

This Decree introduced into the Italian legal system a regime of administrative liability (in substance referable to criminal liability) against those bodies (the “Bodies” for short, and to be intended as companies, consortiums, associations, etc.) for certain crimes committed in the interest or to the advantage of the Bodies (i) by individual persons with functions of representation, administration or management of the Bodies themselves or one of their departments with financial and functional autonomy, and also by individual persons who exercise management and control over the Bodies themselves, even de facto, and (ii) by individual persons subject to the management or supervision of one of the above subjects. Such liability is in addition to that of the individual person who materially committed the act in question.

The expansion of this liability is aimed at involving the Bodies which gained an advantage from the crime committed in the punishment of certain criminal acts. Of the sanctions provided, the most severe are those involving interdiction measures, such as (i) suspension or revocation of licences and permits, (ii) prohibition to contract with Public Administrations (P.A. for short), (iii) interdiction from exercising the activities involved, (iv) the exclusion or revocation of loans and contributions and (v) a ban on publicising goods and services. The liability provided in the aforementioned Decree is also applicable in the case of crimes committed abroad, as long as the country in which the crime was committed does not take legal action.

1.2 Crimes implying the administrative liability of the Body

The types of crime destined to imply the application of the aforementioned regime of administrative liability against the Bodies are expressly stated in Legislative Decree 231/01, as provided in the original text and in other regulatory measures which referred to the Decree itself and subsequently became incorporated in it.

The following criminal circumstances are currently recalled in the original Decree and subsequent amendments, with reference to the respective articles:

1) Arts. 24 e 25 - Crimes against Public Administrations and against the patrimony of Public Administrations (articles included in the original text and subsequently amended):

- offense to the financial interests of the European Union in relation to the commission of embezzlement offenses (Article 314, 1st paragraph and Article 316 of the Italian Penal Code) and abuse of office (Article 323 of the Italian Penal Code);
- embezzlement against the State, another public body or the European union (art. 316 bis of the Penal Code);

- undue obtainment of payments against the State, another public body or the European Union (art. 316 ter of the Penal Code);
- extortion (art. 317 of the Penal Code) (updated by Law no. 190/2012);
- corruption (arts. 318, 319, 320, 321 and 322 bis of the Penal code) (updated by Law no. 190/2012);
- corruption in judicial affairs (319 ter of the Penal Code);
- undue induction to give or promise utilities (art. 319 quater of the Penal Code) (introduced by Law no. 190/2012);
- instigation of corruption (322 of the Penal Code) (updated by Law no. 190/2012);
- traffic of illicit influences (art.346-bis c.p.) (updated with Law n.3 / 2019);
- disturbed freedom of auctions (art. 353 Penal Code);
- disturbed freedom of the procedure for choosing the contractor (art. 353 bis);
- fraud in public supplies (Article 356 of the Italian Penal Code);
- fraud against the State, another public body or the European union (art. 640 paragraph 2 sub 1 of the Penal Code);
- aggravated fraud to obtain public funding (art. 640 bis of the Penal Code);
- IT-related fraud against the State or another public body (art. 640 ter of the Penal Code);
- undue receipt of premiums, allowances, refunds, contributions or other disbursements to be paid in whole or in part by the European agricultural funds (Article 2 of Law 898/86);

2) Art. 24 bis - IT-related crimes and illegal data processing (article introduced by Law no. 48 dated 2008):

- falsities in public electronic documents or ones with probatory effect (art. 491 bis of the Penal Code);
- illegal access to an IT or electronic system (art. 615 ter of the Penal Code);
- illegal detention and distribution of access codes for IT or electronic systems (art. 615 quater of the Penal Code);
- distribution of IT equipment, devices or programmes aimed at damaging or interrupting an IT and electronic system (art. 615 quinquies of the Penal Code);
- illegal interception, impediment or interruption of IT or electronic communications (art. 617 quater of the Penal Code);
- installation of devices aimed at intercepting, impeding or interrupting IT or electronic communications (art. 617 quinquies of the Penal Code);
- damaging IT information, data and programmes (art. 635 bis of the Penal Code);
- damaging IT information, data and programmes used by the State or another public body or in any event of public utility (art. 635 ter of the Penal Code);
- damaging IT or electronic systems (art. 635 quater of the Penal Code);
- damaging IT or electronic systems of public utility (art. 635 quinquies of the Penal Code);
- IT-related fraud by those providing services for the certification of electronic signatures (art. 640 quinquies of the Penal Code);
- preventing or conditioning proceedings aimed at preparing and updating the lists of networks, disclosure systems and IT services of public administrations and public and private entities and operators on which the exercise of an essential function of the State depends and preventing or conditioning the supervisory inspections relating to the national cybernetic security perimeter (Law no. 133/2019).

3) Art. 24 ter - Crimes involving organised criminality (article introduced by Law no. 94 dated 2009):

- conspiracy to commit crimes (art. 416 paragraph 6 of the Penal Code);
- Mafia-related conspiracies, including foreign (art. 416 bis of the Penal Code);
- Mafia-related political and electoral exchanges (art. 416 ter of the Penal Code);
- kidnapping for the purpose of extortion (art. 630 of the Penal Code);
- conspiracy to commit crimes aimed at the trafficking of narcotic or psychotropic drugs (art. 74 DPR 309/1990);

- crimes concerning the manufacturing and trafficking of weapons, explosives and clandestine arms (art. 407 paragraph 2 subsection a) number 5) of the Penal Procedures Code.

4) Art. 25 bis - Crimes concerning counterfeit cash, public credit cards, duty stamps and instruments or means of recognition article introduced by Law no. 409 dated 2001 and amended by Law no. 99 dated 2009):

- counterfeiting money, expenditure and introduction into the State, on agreement, of counterfeit money (art. 453 of the Penal Code);
- alteration of money (art. 454 of the Penal Code);
- counterfeiting watermarked paper used for the manufacturing of public credit cards or duty stamps (art. 460 of the Penal Code);
- manufacturing or detention of watermarks or tools for the counterfeiting of money, duty stamps or watermarked paper (art. 461 of the Penal Code);
- expenditure and introduction into the State of counterfeit money without agreement (art. 455 of the Penal Code);
- expenditure of counterfeit money received in good faith (art. 457 of the Penal Code);
- use of counterfeit or altered duty stamps (art. 464, paragraphs 1 and 2 of the Penal Code);
- counterfeiting of duty stamps, introduction into the State, purchase, detention or circulation of counterfeit duty stamps (art. 459 of the Penal Code);
- counterfeiting, alteration or use of brand names or distinctive logos, or patents, models and designs (art. 473 of the Penal Code);
- introduction into the State and trading of products with false brand names (art. 474 of the Penal Code).

5) Art. 25 bis 1 - Crimes against industry and trade (article introduced by Law no. 99 dated 2009):

- limiting the freedom of industry or trade (art. 513 of the Penal Code);
- illicit competition using threats or violence (art. 513 bis of the Penal Code);
- fraud against national industry (art. 514 of the Penal Code);
- fraud during trading (art. 515 of the Penal Code);
- sale of non-genuine foodstuff as genuine (art. 516 of the Penal Code);
- sale of industrial products with misleading labels (art. 517 of the Penal Code);
- manufacturing and trading of goods produced by usurping industrial ownership rights (art. 517 ter of the Penal Code);
- counterfeiting of geographical indications or names of origin of agricultural and farming products (art. 517 quater of the Penal Code).

6) Art. 25 ter - Corporate crimes (article introduced by Legislative Decree no. 61 dated 2002, subsection s-bis) concerning “corruption among private individuals” was included by Law no. 190 dated 2012, further amendments by Law no. 69 dated 2015):

- false corporate communications (arts. 2621 and 2621 bis of the Civil Code);
- false corporate communications of listed companies (art. 2622 of the Civil Code);
- falsities in statements (art. 2623 of the Civil Code – repealed by Law 262/05));
- falsities in the reports or communications of the independent auditing firm (art. 2624 of the Civil Code – repealed by Legislative Decree 39/10);
- impeding control (art. 2625 paragraph 2 of the Civil Code);
- fictitious formation of capital (art. 2632 of the Civil Code);
- undue restitution of conferment (art. 2626 of the Civil Code);
- illegal allocation of the profits and reserves (art. 2627 of the Civil Code);
- illegal transactions on shares or holdings of the company or the parent company (art. 2628 of the Civil Code);
- transactions to the prejudice of creditors (art. 2629 of the Civil Code);
- undue allocation of corporate assets by receivers (art. 2633 of the Civil Code);

- undue influence over the shareholders' meeting (art. 2636 of the Civil Code);
- rigging the market (art. 2637 of the Civil Code);
- failure to notify conflicts of interest (art. 2629 bis of the Civil Code);
- preventing the exercise of the functions of public supervisory authorities (art. 2638 paragraphs 1 and 2 of the Civil Code);
- corruption among private individuals (art. 2635 of the Civil Code);
- instigation of corruption among private individuals (art. 2365 bis of the Civil Code).
- false or omitted declarations for the issue of the preliminary certificate (art. 54 of Legislative Decree 19/2023)

7) Art. 25 quater - Crimes committed with a view to terrorism or the subversion of democratic order provided by the Penal Code and special laws (article introduced by Law no. 7 dated 2003).

8) Art. 25 quater 1 - Crimes committed during acts involving female genital mutilation (art. 583 bis of the Penal code) (article introduced by Law no. 7 dated 2006)

9) Art. 25 quinquies - Crimes against individual personality (article introduced by Law no. 228 dated 2003, amended by Law no. 199 dated 2016):

- reduction to or maintenance in conditions of slavery or servitude (art. 600 of the Penal Code);
- underage prostitution and pornography, possession of pornographic material (arts. 600 bis, 600 ter and 600 quater of the Penal Code);
- tourist initiatives with the goal of exploiting underage prostitution (art. 600 quinquies of the Penal Code);
- trafficking and trading of slaves (art. 601 of the Penal Code);
- sale and purchase of slaves (art. 602 of the Penal Code);
- illicit brokering and exploitation of labour (article 603 bis of the Penal Code);
- exploiting minors (art. 609 undecies of the Penal Code).

10) Art. 25 sexies - Market abuse (article introduced by Law no. 62 dated 2005):

- Abuse of privileged information (art. 184 Legislative Decree no. 58 dated 1998 T.U.F.);
- Market manipulation (art. 185 Legislative Decree no. 58 dated 1998 T.U.F.).

11) Art. 25 septies - Crimes concerning the protection of workers' health and safety in breach of the injury prevention laws (article introduced by Law no. 123 dated 2007 and replaced by Legislative Decree 81/2008 "T.U. Health and safety in the workplace"):

- manslaughter (art. 589 of the Penal Code) committed in breach of the laws on health and safety in the workplace;
- serious or very serious deliberate lesions (art. 590, third paragraph of the Penal Code – committed in breach of the laws on health and safety in the workplace).

12) Art. 25 octies - Crimes involving the receipt, laundering and use of cash, assets or utilities of illegal origin and self laundering (article introduced by Legislative Decree no. 231 dated 2007 and amended by law no. 186 dated 2014):

- receipt (art. 648 of the Penal Code);
- laundering (art. 648 bis of the Penal Code);
- use of cash, assets or utilities of illegal origin (art. 648 ter of the Penal Code);
- self laundering (art. 648 ter-1 of the Penal Code).

13) Art. 25-octies.1. Offenses relating to payment instruments other than cash (article introduced with Legislative Decree no.184 of 2021 and amended by Law no. 137 of 2023):

- improper use and falsification of payment instruments other than cash (Article 493-ter of the Penal Code);
- possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash (Article 493-quater of the Penal Code);
- fraudulent transfer of values (art. 512 bis of Penal Code);
- IT fraud aggravated by the carrying out of a transfer of money, of monetary value or of virtual currency (Article 640-ter of the Penal Code);

14) **Art. 25 novies - Breach of copyright** (article introduced by Law no. 99 dated 2009):
 - the crimes in question are those in arts. 171, 171 bis, 171 ter, 171 septies and 171 octies of Law no. 633/1941 (copyright laws).

15) **Art. 25 decies - Crimes of induction to not make statements or to make misleading statements to the judicial authorities ex art. 377 bis of the Penal Code** (article introduced by Law no. 116 dated 2009).

16) **Art. 25 undecies - Environmental crimes** (article introduced by Legislative Decree no. 121 dated 2011, amended by Law no. 68 dated 2015):

- environmental pollution (art. 452 bis of the Penal Code);
- environmental disaster (art. 452 quater of the Penal Code);
- culpable crimes against the environment (art. 452 quinquies of the Penal Code);
- criminal association of which in article 416 of the Penal Code in order to commit environmental crimes of which in Title VI bis, Book II of the Penal Code (art. 452 octies of the Penal Code);
- trafficking and abandonment of material having high level of radioactivity (art. 452 sexies of the Penal Code);
- killing, destruction, capture, removal, detention of protected species of wild animals or plants. (art. 727 bis of the Penal Code);
- destruction or deterioration of habitats in a protected site (art. 733 bis of the Penal Code);
- water pollution (art. 137 para 2, 3, 5, 11 and 13 of Legislative Decree 152/2006);
- unauthorised waste management (art. 256 para 1, 3, subsections 1 and 2, 5 and 6, subsection 1 of Legislative Decree 152/2006);
- failed clearance (art. 257 para 1 and 2 of Legislative Decree no. 152/06);
- falsity in waste analysis certifications (art. 258, para 4, subsection 2 of Legislative Decree no. 152/06);
- illegal waste trafficking (art. 259 para 1 of Legislative Decree no. 152/06);
- organised activities for illegal trafficking of waste and radioactive waste (art. 260 para 1 and 2 of Legislative Decree no. 152/06);
- falsities in the traceability of waste and during transport (art. 260 bis, para 6, 7, subsections 2 and 3, and 8 of Legislative Decree no. 152/06);
- air pollution (art. 279, para 5 of Legislative Decree no. 152/06);
- international trade of animal and plant species nearing extinction (art. 1, para 1 and 2, art. 2, para 1 and 2, art. 3 bis, para 1, and art. 6, para 4 of Law 150/1992);
- protection of stratospheric ozone and the environment (art. 3, para 6 of Law 549/1993);
- pollution (including malicious) caused by ships (art. 8, para 1 and 2, art. 9, para 1 and 2 of Legislative decree no. 202/07).

17) **Art. 25. duodecies – Employment of foreign nationals who are in the country illegally** (article introduced by Legislative Decree 109/2012 and amended by Law 161 of 2017).

- employment of foreign nationals who are in the country illegally (art. 22, paragraph 12.2 of Legislative Decree no. 286/98).

- dispositions for combating illegal immigration (art.12, paragraphs 3, 3.2, 3.3 and 5 of the C.A. Legislative Decree no. 286/98)

18) Art. 25. terdecies – Racism and xenophobia

- racism and xenophobia (art. 5, paragraph 2, Law 167/17)

19) Art. 25 quaterdecies – Fraud in sporting competition, illegal exercise of gaming, betting or gambling carried out using forbidden devices (article introduced by Law no. 39 of 2019)

- fraud in sporting competition (art. 1 of Law no. 401/1989)

- illegal exercise of gaming and betting (art. 4 of Law no. 401/1989)

20) Art. 25 quinquiesdecies – Tax-related Crimes (article introduced by Law no. 157 of 2019)

- Fraudulent declarations using invoices or other documents for non-existent transactions (art. 2 of Legislative Decree 74/2000)

- Fraudulent declarations by other means of artifice (art 3 of Legislative Decree 74/2000)

- Issuance of invoices or other documents for non-existent transactions (Art. 8 of Legislative Decree 74/2000)

- Hiding or destruction of accounts documents (art. 10 of Legislative Decree 74/2000)

- Fraudulent evasion of taxes (art 11 of Legislative Decree 74/2000)

- commission in the context of cross-border fraudulent systems and in order to evade value added tax for a total amount of not less than ten million euros for the crimes of:

- unfaithful declaration (Article 4 of Legislative Decree 74/2000)

- omitted declaration (Article 5 of Legislative Decree 74/2000)

- undue compensation (Article 10-quater of Legislative Decree 74/2000)

21) Art. 25 sexesdecies - Smuggling (article introduced with Legislative Decree no. 75 of 2020)

- offenses envisaged by Presidential Decree no. 43/1973

22) Art. 25 septiesdecies - Crimes against cultural heritage (article introduced by Law no. 22 of 2022)

- Violations relating to the alienation of cultural property (Article 518 novies of the Penal Code)

- Misappropriation of cultural assets (Article 518 ter of the Penal Code)

- Illegal importation of cultural assets (Article 518 decies of the Penal Code)

- Illegal exit or export of cultural assets (Article 518 undecies of the Penal Code)

- Destruction, dispersion, deterioration, defacing, soiling and illicit use of cultural or landscape assets (art.518 duodecies of the Penal code)

- Counterfeiting of works of art (Article 518 quaterdecies of the Penal Code)

- Theft of cultural assets (Article 518 bis of the Penal Code)

- Receipt of cultural property (518 quater of the Penal code)

- Forgery of a private deed relating to cultural assets (518 octies of the Penal Code)

23) Art. 25 duodecies - Laundering of cultural assets and devastation and looting of cultural and landscape assets (article introduced by Law no. 22 of 2022)

- Laundering of cultural assets (Article 518 sexes of the Penal Code)

- Devastation and pillage of cultural and landscape assets (Article 518 terdecies of the Penal Code)

24) Law no. 146 dated 2006 - Transnational crimes

Law no. 146 dated 2006 (art. 10) extended the administrative liability of the bodies in relation to the following transnational crimes, for which the dispositions of Legislative Decree no. 231/01 are applicable:

- criminal conspiracy (art. 416 of the Penal Code);
- mafia-related conspiracy (art. 416-bis of the Penal Code);
- criminal conspiracy aimed at the trafficking of tobacco products of foreign origin (art. 291-quater DPR 43/1973);
- conspiracy aimed at the illegal trafficking of narcotics or psychotropic drugs (art. 74 DPR 309/1990);
- actions aimed at ensuring entry into the territory of the State in breach of the dispositions concerning the laws on immigration and the regulations on the status of foreigners (art. 12, paras 3, 3 bis, 3 ter and 5 of Legislative Decree no. 286/98);
- induction to not make statements or to make misleading statements to the judicial authorities (art. 377 bis of the Penal Code);
- procuring personal favours (art. 378 of the Penal Code).

The aforementioned crimes determine the liability of the Body on condition that they are of a “transnational” nature. Article 3 of Law 146 dated 2006 defines a crime as being transnational if an organised crime syndicate is involved and also:

- a) if it is committed in more than one country;
- b) if it is committed in one country but a substantial part of its preparation, planning, management or control occurred in another country;
- c) if it is committed in one country but implicates an organised crime syndicate involved in criminal activities in more than one country;
- d) if it is committed in one country but has significant effects on another country.

1.3 The adoption of organisational and management models as a possible extenuating circumstance of administrative liability.

In introducing the aforementioned regime of administrative liability, art. 6 of the Decree also provides for a specific form of exoneration from said liability should the Body prove that:

- a) the Board of Directors has adopted and effectively implemented organisational and management models suited to preventing crimes of the sort that has occurred before it was committed;
- b) the duty of presiding over the functioning and observance of the models, and also ensuring that they are updated, has been assigned to a unit of the Body which has autonomous decision-making and control powers;
- c) the persons who committed the crime acted by fraudulently eluding the aforementioned organisational and management models;
- d) there was no absence or lack of vigilance by the unit responsible for control of which in letter b).

The Decree also provides that, in relation to the extension of the powers delegated and the risk of crimes being committed, the models of which in letter a) must respond to the following requirements:

- identifying the activities within the scope of which there is a possibility that the crimes provided by the Decree could be committed;
- providing specific protocols aimed at planning the formation and implementation of the decisions of the Body in relation to the crimes to be prevented;

- identifying methods of managing the financial resources suited to preventing such crimes from being committed;
- providing information obligations towards the unit responsible for presiding over the functioning and observance of the models;
- introducing an internal disciplinary system aimed at sanctioning the failure to respect the measures stated in the models.

The same art. 6 of the Decree, as amended by Legislative Decree 10 March 2023, no. 24 (implementing EU directive 2019/1937 of the European Parliament and of the Council of 23 October 2019), establishes that the organization and management models must provide for:

- internal reporting channels;
- prohibition of retaliation;
- disciplinary system suitable for sanctioning failure to comply with the measures indicated in the model, adopted pursuant to paragraph 2, letter e).

In order to comply with the aforementioned regulatory provisions, the company has adopted a Procedure aimed at regulating the management of Reports as well as a Procedure aimed at potential whistleblowers which is made available on the Company's website.

GENERAL PART

2. ADOPTION OF THE ORGANISATIONAL MODEL

2.1 Objectives pursued by the adoption of the Organisational Model

In order to ensure that the corporate business affairs and activities are carried out correctly and transparently, with a view to enhancing its own position and image, the expectations of its shareholders and the work of its various employees, the Company has deemed it opportune to implement the Organisational and Management Model (the “Model” or “Organisational Model” for short) provided by the Decree.

This initiative has been undertaken in the conviction that the adoption of the Model, leaving aside the prescriptions stating that the Model is an optional and not compulsory element, may constitute a valid tool for increasing the awareness of all those who operate in the name and on behalf of the Company, so that they may conduct themselves correctly and in such a manner as to prevent the risk of the crimes contemplated in the Decree being committed during their work.

The Model has been prepared taking into consideration the guidelines prepared on the matter by category associations and the prescriptions of the Decree.

In implementation of that provided by art. 6, paragraph 1), subsection b) of the Decree, a Supervisory Board (in brief “SB”) is set-up, with the duty of supervising the functioning, effectiveness and observance of the Model itself, and also ensuring that it is updated.

It is understood that in carrying out their duties, the SB has autonomous decision-making and control powers, the existence of the professionalism and continuous action requirements holding firm.

2.2 Function of the Model

The scope of the Model is to construct a structured and organic system of activity and control procedures, also to be carried out preventively, aimed at preventing the various types of crimes contemplated in the Decree from being committed.

In particular, the Model sets the following targets, by identifying the “areas of activity at risk” and the consequent procedures to be adopted:

- determining that all those who operate in the name and on behalf of the Company in the “areas of activity at risk” are aware that, in the event of breaching the dispositions contained therein, they may incur an illicit activity that could be criminally and administratively sanctioned not only against themselves but also against the company;
- reiterating that such forms of illicit conduct are censured by the Company in as much as (also in the case in which the company itself could apparently benefit from them) they are contrary, in addition to the dispositions of the law, to the Code of Ethics adopted by the Company, which contains the principles on which it intends to base its corporate activities;
- enabling timely intervention in terms of preventing or combating the committing of possible crimes.

In addition to the above principles, the bases of the Model are:

- ensuring awareness and the distribution, at all corporate levels, of the rules of conduct and procedures adopted;
- mapping the company’s “areas of activity at risk”;
- assigning to the SB specific duties in terms of presiding over the correct application and functioning of the Model;
- verifying and documental analysis of operations at risk;
- defining authorisation powers consistent with the responsibilities allocated;
- verifying corporate conduct and the periodical updating of the Model.

2.3 Structure of the Model

The Model covers the different types of crimes contemplated in the Decree.

In particular, it is composed of a General Part and a Special part aimed at identifying the so-called “sensitive” activities and prevention protocols adopted to reduce the risk, in the framework of the crimes that may constitute a potential risk for the company.

The Board of Directors may integrate this Model, also subsequently, through an appropriate deliberation, in order to adjust it to other types of crime which, by effect of other laws and regulations, are found to be included in or connected to the scope of application of the Decree.

2.4 Criteria for adoption of the Model

The adoption of the Model is implemented according to the following criteria:

1) Preparation and updating of the Model

The Company will prepare and alter the Model, as regards the activities at risk that it carried out, in the methods described hereafter.

It is also the responsibility of the Company to ensure that the Model is updated in relation to the everyday adjustment requirements that may arise from time to time.

2) Application of the Model and checking its implementation

The Company is responsible for the application of the Model in relation to the activities that it undertakes itself. To this end, the SB of the Company is assigned the duty of checking that the Model itself is applied according to the relevant procedures.

2.5 Approval of the Model and its acknowledgement

The original version of this Model was approved by the Board of Directors by deliberation dated 10 November 2003 and subsequently modified as stated in the “chronology” at the beginning of the Model.

2.6 Modifications and integrations to the Model

The emanation of this Model and any subsequent modifications and integrations of a significant nature are the responsibility of the Management Unit on proposal by the SB.

The Chief Executive Officer (or Sole Director) has the right to make any modifications or integrations of a formal nature to the text of this Model.

2.7 Application of the Model by the individual companies in the Group

In terms of uniformity of intents and objectives, the Model has been acknowledged and applied by all the companies in the MARR Group.

The individual companies in the Group are responsible for the implementation of the Model in their own contexts, in relation to the activities that they themselves undertake in the areas at risk. To this end, the Board of Directors or Sole Director of the companies in the Group are authorised to emanate suitable instructions concerning the specific activities in the areas at risk, always and in any event in the framework of the general principles of the Model.

It remains the right of the SB to control over the activities of the companies in the Group in the areas at risk, according to the procedures stated in the Model.

3 CONTROL AND SUPERVISORY BOARD

3.1 Identification and term of office of the members of the Control and Supervisory Board

The SB is composed of 3 members.

It can be made by:

A) the Manager of the Internal Audit Department or other individual chosen from within another corporate department, who is the secretary of the SB itself, and who must have detailed knowledge of the business context and adequate autonomous decision-making powers;

- a representative of the Board of Auditors and

- an external professional, who is the Chairman of the SB itself, chosen on the basis of their specific skills in the field of criminal law and with proven experience in the framework of Legislative Decree 231/01;

Or

B) the members of the Board of Statutory Auditors, in this case the Chairman is chosen by the Board of Directors, who can also appoint an external person to the Board of Statutory Auditors with the role of Secretary

The SB will be appointed by the Board of Directors, which will identify its members and determine their remuneration,

The members of the SB remain in office for the same period of office of the Board of Directors.

In the event of waiver, supervening incapacity, revocation or death of one of the members of the SB, the Administrative Body will promptly replace it. Until the appointment of the new member, the supervisory functions of the Model are carried out by the members who have remained in office.

In order to discipline its functioning, the SB adopts a regulation which is sent to the Chairman and the Chief Executive Officer (or Sole Director).

The SB can be reached at the following confidential contacts:

- odv@marr.it,
- by ordinary mail addressed to: Supervisory Body MARR SpA – Via Spagna n. 20 – RIMINI
- at the telephone number +39 0541 746839

3.2 Functions and powers of the Control and Supervisory Board

The SB of the Company is generally responsible for presiding over:

- the observance of the prescriptions in the Model by the addressees in relation to the different types of crimes contemplated in the Decree;
- the real effectiveness and effective capacity of the Model, in relation to the corporate structure, in preventing the crimes of which in the Decree;
- the opportunity of updating the Model in relation to changing corporate conditions.

In more operational terms, the SB has the duty of:

- implementing the audit procedures, taking into account the fact that the primary responsibility for auditing the activities, including those in the areas at risk, remains in any event allocated to the operational management of the corporate management;
- monitoring over the corporate activities in order to perform updated mapping of the areas of activity at risk in the framework of the corporate context;
- performing periodical checks focusing on certain operations or specific deeds undertaken in the framework of the areas of activity at risk, as defined by the Model;
- promoting suitable initiatives for increasing awareness and the understanding of the Model, preparing the internal organisational documentation (instructions, clarifications, updates, etc.);
- collecting, preparing and preserving the significant information concerning the respect of the Model;
- coordinating with (also through suitable meetings) and/or being assisted by the other corporate departments to improve the monitoring of activities in the areas at risk. To this end, the SB has free access to all significant corporate documentation and management must inform them of any situations that may expose the company to the risk of crimes being committed;
- checking the effective presence, proper keeping and effectiveness of the documentation required in compliance with that provided by the Model for the different types of crimes;
- conducting internal investigations to ascertain presumed breaches of the prescriptions of this Model;

- verifying that the elements provided by the Model for the different types of crimes are adequate and respond to that prescribed by the Decree;
- coordinating with and/or being assisted by the Managers of the other corporate departments for the various aspects of implementing the Model.

3.3 Functions and reporting of the SB

Two lines of reporting are assigned to the SB of the Company:

- the first, on a continuing basis, directly with the Chairman and the Chief Executive Officer (or Sole Director);
- the second, on a periodical basis, to the Board of Directors and the Board of Statutory Auditors.

The SB of the Company may be convened at any time by the aforementioned Boards or may in turn make requests in this regard, to report on the functioning of the Model or on specific situations.

Furthermore, the SB sends to the Board of Directors and the Board of Statutory Auditors a written report on the implementation of the Model every year.

3.4 Coordination functions with the Parent Company

Albeit in respect of the corporate autonomy of the individual companies, the MARR S.p.A. SB has the right to acquire documentation and information and also perform periodical checks and verifications focusing on the activities at risk of the various companies in the Group.

4 TRAINING, SELECTION AND INFORMATION

4.1 Personnel training

For the purpose of implementing the Model, personnel training and communication is managed by the Human Resources Manager in close collaboration with the SB and will be articulated through: (i) initial and periodical seminar, (ii) occasional updating and informative e-mails prepared by the SB, (iii) distribution of the Code of Ethics and (iv) exposure in the workplace and publication in the dedicated section of the company website (art. 5 paragraph 1 letter e) Legislative Decree 24/2023) of information on the channel, on the procedures and on the conditions for making internal and external reports.

4.2 Selection of external Collaborators and Partners

By decision of the Chairman and/or the Chief Executive Office, suitable assessment systems may be set up within the Company for the selection of representatives, consultants and similar (“External consultants” for short) and the partners with which the Company intends to operate (for example joint ventures, T.A.E., Consortiums, etc.) in carrying out the activities at risk.

4.3 Informing external Collaborators and Partners

Without prejudice to the provisions of point 9, suitable information on both the policies and the procedures adopted as regards the application of this Model and of the Code of Ethics may be given to subjects external to the Company.

5 WHISTLEBLOWING REPORTS AND FLOWS OF INFORMATION

5.1 Activation of the internal Whistleblowing reporting channel and assignment of management

With a view to and in the spirit of guaranteeing the principles related to ethics, fairness and corporate integrity and in complying with the provisions of Legislative Decree 24/2023 above, the Company has activated a reporting system, via an IT platform, for use by employees and all recipients of the aforementioned legislation.

The recipient of the reports is the internal collective office, called the "Whistleblowing Office" set up ad hoc, appointed by the Chief Executive Officer and made up of qualified personnel who are entrusted with the management of the reporting channel as per the internal procedure.

The internal whistleblowing procedures, the instructions for using the channel and all information relating to the reporting system and its consequent management are made in separate documents and form an integral part of this Model.

All documentation, which is necessary or appropriate to disseminate, can be consulted and always available online on the company website, as well as directly on the website of the reporting channel and reference is made to it in full for anything not expressly indicated here.

The Company, and in turn the individual subsidiaries of the Group, controlled by MARR, in implementing the Model and regulatory compliance, have equipped themselves with an internal reporting channel.

The reporting channels are autonomous and directly managed by each entity even if they comply with Group policies, with respect to the coordination indications of the Parent Company.

Each subsidiary will identify the person or the dedicated internal office to which to entrust the management of the channel which, in any case, will promptly report in the event of a report and, in any case, periodically to the MARR Whistleblowing Office.

5.2 Disclosure obligations relating to Whistleblowing reports

In the company context, in addition to the documentation prescribed by the Model according to the procedures contemplated therein, any other information, of any kind, also coming from third parties and pertaining to the implementation of the Model in the areas of activity at risk, must be brought to the attention of the SB.

The possibility of ordinary reports remains unaffected, i.e. those for which the whistleblower expressly declares that he does not want to make use of the protections reserved for the Whistleblower, which may be in writing and concern any violation or suspected violation of the Model itself: for this in this regard, a special e-mail box has also been activated, the consultation of which is for the exclusive use of the SB.

5.3 Disclosure obligations relating to official documents

In addition to reporting, even of an unofficial nature, the information relating to:
the provisions and/or information coming from judicial police bodies or any other authority, from which it can be inferred that investigations are being carried out, even against unknown persons, for the crimes referred to in the Decree;
requests for legal assistance forwarded by employees and/or collaborators in the event of the initiation of legal proceedings for the crimes envisaged by the Decree;
the reports prepared by the managers of other corporate functions and from which documents emerge critical facts, acts, events or omissions with respect to compliance with the provisions of the Decree;
news relating to the effective implementation of the Model at all company levels, with highlighting of the disciplinary and sanctioning procedures against Employees.

5.4 System of proxies

The SB must be informed as regards the system of proxies adopted by the Company.

6 DISCIPLINARY SYSTEM

6.1 General principles

The essential aspect for the effectiveness of the Model is constituted by the preparation of an adequate system of sanctions for breaches to the rules of conduct imposed for the purpose of preventing the crimes of which in the Decree and, in general, of the internal procedures provided by the Model itself.

The application of the disciplinary sanctions is dependent upon the outcome of any criminal proceedings, in as much as the rules of conduct imposed by the Model are used by the company in full autonomy, independently of the illicitness which such conduct may lead to.

6.2 Sanctions for employees

Any conduct by dependent employees in breach of the individual rules of conduct as laid out in this Model are defined as disciplinary breaches.

As regards the imposable sanctions against any dependent employees, these are taken in respect of the provided by Law no. 300/1980 (Workers' Statute) and the regulations and clauses in the National Collective Labour Contract ("NCLC" for short) in force and applied by the Company.

Specifically, the following is provided for the application of disciplinary measures:

–the procedure of a *verbal* or *written reprimand* is applied to workers who breach the internal procedures provided in this Model (failure to observe the procedures described, failure to inform the SB of the information prescribed therein, failure to perform checks, etc.) or who conduct themselves in a manner that is not compliant with the prescriptions of the Model when carrying out activities in the areas at risk;

–the procedure of a *fine* is applied to workers who breach the internal procedures provided in this Model more than once or who conduct themselves in a manner that is not compliant with the prescription of the Model more than once when carrying out activities in the areas at risk, before these failures are even individually ascertained and contested;

–the procedure of *suspension from service* is applied to workers who, in breaching the internal procedures provided by this Model or conduct themselves in a manner that is not compliant with the prescriptions of the Model when carrying out activities in the areas at risk and who by acting in a manner that is contrary to the interests of the company, cause damage to their own Company or expose it to an objectively dangerous situation in terms of the integrity of the corporate assets;

–the procedure of *dismissal* is applied to workers who conduct themselves in a manner that is not compliant with the prescriptions of this Model while carrying out activities in the areas at risk, in such a manner that is univocally aimed at committing a crime that is sanctioned by the Decree and such as to determine the concrete application against the Company of the measures provided in the Decree.

The type and entity each of the sanctions described above shall be applied in relation to:

–the intentionality of the conduct or the level of negligence, imprudence or incapacity also with regard to the predictability of the event;

–the overall conduct of the worker in question, with specific regard to the existence or otherwise of previous disciplinary action against them;

–the duty of the worker in question;

–the functional position of the persons involved in the facts constituting the disciplinary breach;

–any other eventual and specific circumstances that may be involved in the disciplinary breach.

The ascertainment of the infractions, disciplinary procedures and application of sanctions are the responsibility of the Human Resources Manager, in agreement with the SB and the Chief Executive Officer (or Sole Director).

6.3 Sanctions for managers

In the event of breaches of the internal procedures provided by this Model or the adoption of conduct that is not compliant with the prescriptions of the Model when carrying out activities in the areas at risk by managers, the measures deemed to be most suitable shall be applied against those responsible, in compliance with that provided by the CCNL applicable to managers enforced by the company of origin.

6.4 Sanctions for violating the Whistleblowing System

Any violation of the discipline referred to in Legislative Decree 24/2023 may result in the imposition of a suitable disciplinary sanction in accordance with the provisions of the aforementioned CCNL, which will vary according to the seriousness of the non-compliance with the aforementioned obligations.

The making of reports with wilful misconduct or gross negligence or the violation of the measures envisaged for the protection of the whistleblower will be punished with an appropriate sanction.

7 OTHER PROTECTIVE MEASURES

7.1 Measures against Directors

In the event that breaches of the Model are committed by the Directors of subsidiary companies, anyone who becomes aware of it will have to notify the Boards (Board of Directors and Board of Auditors) of the Parent Company in a timely manner for the adoption of the relevant initiatives.

7.2 Measures against Collaborators and Partners

Any conduct undertaken by the external Collaborators or Partners that goes against the guidelines for conduct described in this Model and such as to imply the risk of one of the crimes sanctioned by the Decree being committed may determine the termination of contractual relations, according to that provided by the contractual clauses or partnership agreements, any eventual request for damages should such conduct cause concrete damage to the Company holding firm, such as in the case of the application by the Judge of the measures provided by the Decree.

The ascertainment of violations and the consequent legal actions to protect the company are the responsibility of the Legal Affairs Department, in agreement with: the SB, the Chief Executive Officer (or Sole Director) and the Human Resources Department.

8 PERIODICAL CHECKS

This Model shall be subject to the following, by the SB:

- checking of the official records: the main company records and the contracts of most significance finalised by the company in the areas of activity at risk will be checked;
- checking of procedures: the effective functioning of this Model, the actions undertaken and events considered as being at risk will be checked periodically, as will the knowledge and awareness of dependent personnel as regards the criminal hypotheses provided by the Decree.

9 MODEL AND DECREE

The general rules of conduct contained in this Model are emanated and applied for the scopes that it intends to pursue in implementation of the dispositions contained in the Decree.

The Organization and Management Model adopted is aimed at the conduct undertaken by the directors, managers and employees (“Corporate Exponents” for brevity) of the Company in the areas of activity at risk, and also by external Collaborators and Partners, as described previously (point 4.2), hereinafter all defined as the “Addressees”.

The primary objective is that all of the Addressees adopt rules of conduct in compliance with that prescribed in order to prevent the crimes envisaged in the Decree.

Consequently, the Corporate Exponents, directly, and the external collaborators and Partners, through contractual clauses, are forbidden from:

- undertaking conduct which includes the criminal circumstances considered in the Decree;
- undertaking conduct that, although not in itself constituting criminal circumstances, could potentially become so;
- any conflict of interest in relation to that provided by the aforementioned criminal circumstances.

The Model, which is susceptible to adjustments on the basis of legal dispositions on the matter, responds to the specific prescriptions contained in the Decree and aimed at preventing the occurrence of specific types of crime due to facts that are committed to the apparent advantage of the company and may imply an administrative liability on the basis of the dispositions of the Decree itself.

SPECIAL PART

10 FUNCTION AND STRUCTURE OF THE SPECIAL PART

This Special Part integrates, for the purpose of fully implementing it, the Marr Spa Organizational Model adopted on 10 November 2013 and subsequently modified and integrated by the inclusion in Legislative Decree no. 231/01 of the new criminal circumstances (see the chapter “Chronology” for details of the modification made to the Organizational Model).

In particular, as provided by art. 6, paragraph 2 of Legislative Decree 231/01, the activities within which such crimes could arise have been identified, the so-called “sensitive activities”, as have prevention protocols adopted to reduce their risk.

11 ACTIVITIES CARRIED OUT BY MARR SpA

MARR Spa operates on the market of specialized distribution of food products to the non-domestic catering sector, acting as an intermediary between the producers or transformers of food products and the operators in the commercial and collective catering segment.

MARR Spa operates nationwide through 35 distribution centres (Branches and Divisions), including 2 storage platforms and 5 cash and carry points, 4 agents with storage warehouses and employs about 800 employees, more than 850 sales reps and a transport network with about 750 vehicles.

MARR Spa has been listed on the STAR segment of the Italian stock exchange since 2005.

12 CRIMINAL CIRCUMSTANCES THAT CONSTITUTE A POTENTIAL RISK FOR THE COMPANY

Art. 6, paragraph 2 of Legislative Decree 231/01 expressly provides that the Organization and Management Model of the entity must “identify the activities within which crimes may be committed”.

In the Organization and Management Model adopted by the company, the identification of the “sensitive” company processes is the starting point for satisfying this provision. Therefore, a careful preliminary assessment of the risk level has been conducted (Risk Assessment), associated to the occurrence of the crimes provided by the Decree in relation to the activities carried out by the departments of the Company. Taking into account the business reality in which it operates, the Company has therefore identified the activities subject to risk traceable to the following crimes provided by the Decree:

- Crimes against Public Administration and against the equity of Public Administration (arts. 24 and 25);
- IT crimes and illegal data processing (art. 24 bis);
- Crimes against industry and commerce (art. 25 bis-1);
- Corporate crimes (art. 25 ter);
- Market abuse crimes (art. 25 sexies);
- Crimes concerning the health and safety of workers committed in breach of the injury prevention laws (art. 25 septies);
- Receiving stolen goods, laundering and improper use of money, assets or utilities of illegal origin and self-laundering (art. 25 octies);
- Crimes relating to payment instruments other than cash (art. 25 octies 1);
- Environmental crimes (art. 25 undecies);

- Employment of foreign nationals staying in the country illegally (art. 25 duodecies);
- Tax-related crimes (art. 25 quinquiesdecies).
- Smuggling offenses (art.25 sexesdecies)

In particular, each single crime in this section has been dealt with according to the following scheme:

- a) description of the crime and sanctions;
- b) sensitive activities;
- c) prevention protocols adopted to reduce the risk.

The individuals involved (so-called key officers) were also interviewed in order to obtain more details on the activities carried out and assess the concrete risk profiles.

The results of the analysis of the crimes that could constitute a potential risk for the company are also included, among others, in the internal document entitled "Mapping of the risk areas". This internal document is prepared by the Company, kept by the S.C.B. and is available for consultation by the Corporate Control Bodies.

12.1 Prevention protocols of a general nature

The company has prepared general protocols (corporate documents and procedures) which, although not specific for the prevention of the crimes of which in Legislative Decree 231/01, are used in synergy with the specific protocols recalled in this special part, in order to prevent and repress the various criminal circumstances.

The protocols are kept and available from the respective company departments and are published in the cases in which the laws in force so require.

In particular:

- Corporate By Laws
- Code of Ethics
- Rules of self-discipline
- Company Organization Chart
- Guidelines for the Internal Control and Risk Management System
- System of Proxies and Powers of Attorney
- Personal Data Processing System (GDPR)
- Reporting Procedure pursuant to Legislative Decree 231/01 – "Whistleblowing"
- Internal Dealing Procedure
- Regulation for the Management of Insider and Confidential Information
- Procedures and Operating Instructions of the Quality System
- Credit Procedure
- Internal Replacement Archiving System
- Procedure as per Law 262/05 (Dispositions for the protection of savings and the discipline of the financial markets)

- Table for the regulation of Flows of Information to the Supervisory Board

in addition to:

- Internal Operating Instructions for individual Departments.

12.2 - Arts. 24 and 25 – Crimes against Public Administration and against the equity of Public Administration

Arts. 24 and 25 introduce among the crimes envisaged by Legislative Decree 231/01 the circumstances that may arise concerning the implementation or the management of the relations between the Company and Public Administrations, the State, the European Union or other public authorities.

Art. 24 Undue receipt of payments, fraud against the State, a public authority or of European Union or for the obtainment of public funds and IT fraud against the State or a public authority and fraud in public supplies

a) description of the criminal circumstances and sanctions

Embezzlement against the State or against another public authority or the European Union (Art. 316 bis of the Penal Code).

Anybody extraneous to Public Administration is committing a crime if, after receiving loans or contributions from the State, from another public authority or from the European Union, they then use them for purposes other than those they were allocated for.

Sanction:

- monetary: up to 500 quotas
- monetary: from 200 to 600 quotas (in the event of significant profit being gained or damage of particular severity)
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01

Fraud in public supplies (Article 356 of the Penal code)

Anyone who, in the execution of supply contracts, deceives the State, a public body or a company performing a public service, commits a crime.

Sanction

- pecuniary: up to 500 quotas
- pecuniary: from 200 to 600 quotas (in case of significant profit or particularly serious damage)
- disqualification: art. 9, paragraph 2, lett. c), d) and e) Legislative Decree n. 231/01.

Undue receipt of payments to the detriment of the State, other public authority or the European Union (Art. 316 ter of the Penal Code)

Anybody who, through the use or submission of declarations or documents that are false or attest untruthful things, or through omitting the required information, unduly obtains, for themselves or for others, contributions, loans, facilitated mortgages or other payments of the same nature, under whatever denomination, granted or paid out by the State, other public authorities or the European Communities is committing a crime.

It should be noted that this crime only occurs if the conduct in question does not include fraud against the State as envisaged by art. 640 of the Penal Code.

Sanction:

- monetary: up to 500 quotas
- monetary: from 200 to 600 quotas (in the event of significant profit being gained or damage of particular severity)
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01

Fraud against the State or against another public authority or the European Union (art. 640, paragraph 2, sub. 1 of the Penal Code)

Anybody who induces an individual into error through falsity or swindling, procuring an undue profit for themselves or for others against the State or another public authority or the European Union is committing a crime.

Sanction:

- monetary: up to 500 quotas
- monetary: from 200 to 600 quotas (in the event of significant profit being gained or damage of particular severity)
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01

Aggravated fraud for the obtainment of public funds (Art. 640 bis of the Penal Code)

Anybody who commits fraud (falsity or swindling) in order to obtain undue public funds is guilty of a crime.

Sanction:

- monetary: up to 500 quotas
- monetary: from 200 to 600 quotas (in the event of significant profit being gained or damage of particular severity)
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01

IT fraud against the State or against another public authority (Art. 640 ter of the Penal Code)

Anybody who, by altering the functioning of an IT or electronic system or intervening without authorization in any way on data, information or programmes contained in an IT or electronic system or pertinent to same, procures for themselves or for others an unjust profit to the detriment of the State or another public authority or the European Community is committing of a crime.

Sanction:

- monetary: up to 500 quotas
- monetary: from 200 to 600 quotas (in the event of significant profit being gained or damage of particular severity)
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01

Undue receipt of premiums, indemnities, refunds, contributions or other disbursements at full or partial expense of the European agricultural funds (Article 2 of Law 898/86)

Anyone who, by displaying false data or information, unduly obtains, for himself or for others, aid, bonuses, allowances, refunds, contributions or other disbursements at full or partial expense from the European Agricultural Guarantee Fund and the European Fund commits a crime agricultural.

Sanction

- pecuniary: up to 500 quotas
- pecuniary: from 200 to 600 quotas (in case of significant profit or particularly serious damage)
- disqualification: art. 9, paragraph 2, lett. c), d) and e) Legislative Decree n. 231/01.

Disturbed freedom of auctions (Art. 353 Penal Code)

Anyone who, with violence or threats, or with gifts, promises, collusion or other fraudulent means, prevents or disturbs the tender in public auctions or private tenders on behalf of public administrations, or drives away bidders, commits a crime.

Sanction

- pecuniary: up to 500 quotas
- pecuniary: from 200 to 600 quotas (in case of significant profit or particularly serious damage)
- interdiction: art. 9, paragraph 2, letter. c), d) and e) Legislative Decree no. 231/01

Protection of freedom of the procedure for choosing the contractor (Art. 353 bis Penal Code)

Anyone who, with violence or threats, with gifts, promises, collusion or other fraudulent means, disturbs the administrative procedure aimed at establishing the content of the tender or other equivalent act in order to influence the methods of choice of the contractor by the public administration is guilty of a crime.

Sanction

- pecuniary: up to 500 quotas
- pecuniary: from 200 to 600 quotas (in case of significant profit or particularly serious damage)
- interdiction: art. 9, paragraph 2, letter. c), d) and e) Legislative Decree no. 231/01

Art. 25 Peculated, extortion, undue induction into giving or promising utilities, corruption and abuse of office

The crimes envisaged by arts. 314,316,317,318, 319, 319 bis, 319 ter, 319 quarter,320, 322 bis and 323 of the Penal Code concern acts committed by a public officer or person in charge of a public service, while arts. 321 and 322 of the Penal Code refer to the circumstances of corruption and attempted corruption that may be committed by anybody against a public officer or person in charge of a public service.

a) description of the criminal circumstances and sanctions

Corruption and instigating corruption against a Public Officer or Person in Charge of a Public Service (Art. 321 of the Penal Code)

Whoever, in order to obtain a personal advantage, gives or promises to give to a public officer or a person in charge of a public service cash or another utility in exchange for them carrying out, failing to carry out or delaying their functions and powers (criminal circumstances disciplined by arts. 318, 319, 319 bis, 319 ter and 319 quater of the Penal Code) is committing a crime.

Sanction:

- monetary: up to 200 quotas (ref. crime in art. 318 of the Penal Code)
- monetary: from 200 to 600 quotas (ref. crime in arts. 319 bis and 319 ter)
- monetary: from 300 to 800 quotas (ref. profit of a significant entity)
- interdiction: art. 9, paragraph 2 of Legislative Decree 231/01:

- duration of not less than four years and not exceeding seven years if the crime was committed by one of the persons referred to in art. 5, paragraph 1, lett. to)
- duration of no less than two years and no more than four years if the crime was committed by one of the persons referred to in art. 5, paragraph 1, lett. b)

Instigating corruption against a Public Officer or a Person in Charge of a Public Service (Art. 322 of the Penal Code)

This is considered a crime even in the event that the public officer or person in charge of a public service does not accept the cash or other utility offered for them to carry out, fail to carry out or delay their functions and powers.

Sanction:

- monetary: up to 200 quotas (ref. crime in art. 318 of the Penal Code)
- monetary: from 200 to 600 quotas (ref. crime in arts. 319 bis and 319 ter)
- monetary: from 300 to 800 quotas (ref. profit of a significant entity)
- interdiction: art. 9, paragraph 2 of Legislative Decree 231/01:
- duration of not less than four years and not exceeding seven years if the crime was committed by one of the persons referred to in art. 5, paragraph 1, lett. to)
- duration of no less than two years and no more than four years if the crime was committed by one of the persons referred to in art. 5, paragraph 1, lett. b)

Traffic of illicit influences (Article 346 bis of the Penal Code)

A crime is committed by anyone who exploits existing or alleged relationships with a public official or in charge of a public service who gives or promises money or other benefits to himself or others as the price of his illicit mediation to a public official or public service to remunerate it in relation to the exercise of its functions or its powers. The law also punishes those who unduly give or promise money or other benefits.

Sanction

monetary: up to 200 quotas;

b) sensitive activities

- Participation in public tenders
- Requesting public funds and management of funds paid by public authorities
- Management of inspections by Public Authorities (Local Health Authority, Carabinieri, Police, Finance Police, Inland Revenue Service, etc.)
- Activities for the release of authorizations, permits, etc.

c) prevention protocols adopted for reducing the risk

- Code of Ethics
- Procedure for participation in tenders
- Procedure for visits by the Judicial Police and Inspectors
- System of proxies and powers of attorney
- Internal Operating Instructions for individual Departments

12.3 Art. 24 bis – IT crimes and illegal data processing

Law 48/08 introduced among the crimes envisaged by Legislative Decree 231/01 art. 24 bis, which disciplines the responsibility of the Entity in relation to certain IT crimes being committed.

a) description of the criminal circumstances and sanctions

Unauthorized access to an IT or electronic system (Art. 615 ter of the Penal Code)

Whoever accesses an IT or electronic system protected by security measures without authorization or stays connected to the system against the express or tacit will of those who have the right to exclude them is committing a crime.

Sanction

- monetary: from 100 to 500 quotas
- interdiction: art. 9, paragraph 2, subsections a), b) and e) of Legislative Decree 231/01

Unauthorized detention and distribution of access codes for IT or electronic systems (Art. 615 quater of the Penal Code)

Whoever procures, reproduces, distributes, communicates or hands over without authorization codes, key words or other means of accessing an IT or electronic system protected by security measures, or otherwise provides indications or instructions for the aforementioned purposes in order to procure an undue profit for themselves or others or cause damage to others is committing such a crime.

Sanction:

- monetary: up to 300 quotas
- interdiction: art. 9, paragraph 2, subsections b) and e) of Legislative Decree 231/01

Distribution of IT equipment, devices or programmes aimed at damaging or interrupting an IT or electronic system (Art. 615-quinquies of the Penal Code)

Whoever, in order to illegally damage an IT or electronic system, the information, data or programmes contained therein or pertinent thereto or to facilitate the total or partial interruption or alteration of its functioning, total or partial, procures, produces, reproduces, imports, distributes, communicates, hands over or, in any event, makes available to others IT equipment, devices or programmes is committing such a crime.

Sanction

- monetary: up to 300 quotas
- interdiction: art. 9, paragraph 2, subsections b) and e) of Legislative Decree 231/01

Illegal interception, impediment or interruption of IT or electronic communications (Art. 617 quater of the Penal Code)

Whoever fraudulently intercepts communications concerning an IT or electronic system or involving several systems, or prevents or interrupts them, is committing a crime.

Sanction

- monetary: from 100 to 500 quotas
- interdiction: art. 9, paragraph 2, subsections b) and e) of Legislative Decree 231/01

Installation of equipment aimed at intercepting, preventing or interrupting IT or electronic communications (Art. 617 quinquies of the Penal Code)

Whoever, except in the cases allowed by the law, installs equipment aimed at intercepting, preventing or interrupting communications concerning an IT or electronic system or involving several systems, is committing such a crime.

Sanction

- monetary: from 100 to 500 quotas
- interdiction: art. 9, paragraph 2, subsections a), b) and e) of Legislative Decree 231/01

Damaging IT information, data and programmes (Art. 635 bis of the Penal Code)

Whoever destroys, deteriorates, deletes, alters or suppresses IT information, data or programmes belonging to others is committing such a crime, unless such action constitutes a more serious crime.

Sanction

- monetary: from 100 to 500 quotas
- interdiction: art. 9, paragraph 2, subsections b) and e) of Legislative Decree 231/01

Damaging IT information, data or programmes used by the State or by another public authority or of public utility (Art. 635 ter of the Penal Code)

Whoever acts in such a way as directly destroy, deteriorate, delete, alter or suppress IT information, data or programmes used by the State or by another public authority or pertinent thereto, or in any event of public utility, is committing such a crime, unless such action constitutes a more serious crime.

Sanction

- monetary: from 100 to 500 quotas
- interdiction: art. 9, paragraph 2, subsections b) and e) of Legislative Decree 231/01

Damaging IT or electronic systems (Arts. 635 quater and 635 quinquies of the Penal Code)

Whoever, through the conduct of which in article 635-bis of the Penal Code or by introducing or transmitting data, information or programmes, destroys, damages or renders totally or partly unusable IT or electronic systems owned by others (article 635 quater) or of public utility (art. 635 quinquies) is committing such a crime, unless such action constitutes a more serious crime.

Sanction

- monetary: from 100 to 500 quotas
- interdiction: art. 9, paragraph 2, subsections b) and e) of Legislative Decree 231/01

Falsity in a public IT document or one with probatory effect (Art. 491 bis of the Penal Code)

Whoever uses falsities in official records (articles 476 and following of the Penal Code) concerning a public or private IT document with probatory effect is committing such a crime.

Sanction

- monetary: up to 400 quotas
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01

IT fraud by a subject performing electronic signature certification services (Art. 640 quinquies of the Penal Code)

Any subject which performs electronic signature certification services and, in order to procure an unjust profit for themselves or others or cause damage to others, breaches the obligations envisaged by the law for the release of a qualified certificate is committing such a crime.

Sanction

- monetary: up to 400 quotas
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01

Preventing the preparation and updating of the lists of networks, disclosure systems and IT systems of the entities which an essential function of the State depends upon and preventing the performance of inspections (Law no. 133/2019):

Whoever, in order to prevent or condition the completion of the procedures of which in paragraph 2, subsection b) or paragraph 6, subsection a), or the inspections and supervisory activities envisaged in paragraph 6, subsection c), provides untruthful information, data or factual elements that are relevant to the preparation or updating of the lists of which in paragraph 2, subsection b), or for the purposes of the communications of which in paragraph 6, subsection a), or for the performance of the inspections and supervisory activities of which in paragraph 6, subsection c) or fails to notify the aforementioned data, information or elements of fact within the required terms, is committing such a crime and punished by one to three years' imprisonment.

Whoever prevents or conditions the procedures aimed at preparing and updating the lists of networks, disclosure systems and IT services of public administrations, entities and public and private operators which an essential function of the State is dependent upon and prevents or conditions the inspections and supervisory activities envisaged relating to the national cybernetic security perimeter is committing such a crime.

Sanction:

- monetary: up to 400 quotas
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01

b) sensitive activities

- Management of access profiles and account details;
- Network management;
- Hardware and software system management.

c) prevention profiles adopted to reduce the risk

- Code of Ethics
- Guidelines on security matters
- Personal Data Processing Management (GDPR)
- Operating manual for the management of access profiles and passwords for the systems and notes on the use of electronic mail

12.4 Art. 25 bis 1 – Crimes against industry and commerce

Art. 15 of Law 99/09 introduced among the crimes envisaged by Legislative Decree 231/01 art. 25 bis 1, which disciplines the responsibility of the Entity in relation to certain crimes being committed against industry and commerce.

In particular, the rules of which in arts. 513, 513-bis, 515 and 516 of the Penal Code protect the regular exercise of commercial and industrial activities and the correctness and security of commercial exchanges.

Arts. 514, 517, 517 ter and 517 protect industrial property.

a) description of the criminal circumstances and sanctions

Upset freedom on industry or commerce (Art. 513 of the Penal Code)

Whoever adopts violence or fraudulent means in order to prevent or upset the exercise of an industry or commerce is committing a crime.

Sanction:

- monetary: up to 500 quotas

Illegal competition with threats or violence (Art. 513 bis of the Penal Code)

Whoever competes using violence or threats in exercising a commercial, industrial or in any event productive activity is committing a crime.

Sanction

- monetary: up to 800 quotas

- interdiction: art. 9, paragraph 2 of Legislative Decree 231/01

Fraud in commercial exercise (Art. 515 of the Penal Code)

Whoever delivers to the purchaser a tangible asset for another, or a tangible asset of a different origin, quality or quantity than that stated or agreed when exercising a commercial activity, or in open trading to the public, is committing a crime.

Sanction

- monetary: up to 500 quotas

Sale of non-genuine food products as genuine (Art. 516 of the Penal Code)

Whoever puts up for sale or otherwise trades non-genuine food products as genuine is committing a crime.

Sanction

- monetary: up to 500 quotas

Fraud against national industries (Art. 514 of the Penal Code)

Whoever causes detriment to national industry by putting up for sale or otherwise circulating on national and overseas markets industrial products with counterfeit or altered names, brands or trademarks is committing such a crime.

Sanction

- monetary: up to 800 quotas

- interdiction: art. 9, paragraph 2 of Legislative Decree 231/01

Sale of industrial products with misleading logos (Art. 517 of the Penal Code)

Whoever puts up for sale or otherwise circulates patented works or industrial products with national or overseas names, brands or trademarks aimed at misleading the purchaser as regards the origin, background or quality of the work or product is committing a crime.

Sanction

- monetary: up to 500 quotas

Manufacturing and trading of items realised by usurping industrial patent rights (Art. 517 ter of the Penal Code)

Whoever is in the position of being aware of the existence of industrial property rights and manufactures, markets on an industrial level, introduces into State territory, holds for sale, puts up for sale through direct offer to the consumers or in any event circulates articles or other items realised by usurping industrial property rights or in violation of same is committing a crime.

Sanction

- monetary: up to 500 quotas

Counterfeiting geographical indications or denominations of origin of farmed food products (Art. 517 quater of the Penal Code)

Whoever counterfeits or otherwise alters geographical indications or denominations of origin of farmed food products or, in order to gain profit, introduces into State territory, holds for sale, puts up for sale through direct offer to the consumers or in any event circulates the same products with counterfeit indications or denominations is committing such a crime.

Sanction

- monetary: up to 500 quotas

b) sensitive activities

- Commercialisation of products
- Management of branded products
- Customer information
- Labelling – expiry – traceability of products

c) prevention protocols adopted to reduce the risk

- Code of Ethics
- Quality System Operating Procedures and Instructions
- System of Proxies and Powers of Attorney
- Internal Operating Instructions for the individual Departments

12.5 Art. 25 ter – Corporate crimes

Law 61/02 introduced among the crimes envisaged by Legislative Decree 231/01 art. 25 ter, subsequently modified by Laws 262/05 and 69/15, which disciplines the responsibility of the Entity in relation to various corporate crimes being committed.

a) description of the criminal circumstances and sanctions

False corporate communications (Arts. 2621 and 2621 bis of the Civil Code)

The directors, general managers, managers responsible for the preparation of the accounts documents, auditors and liquidators who, with the intent of misleading the shareholders or the public and in order to obtain unjust profit for themselves or others, describe material facts that not correspond to the truth as they are still being evaluated or omit information the communication of which is required by law concerning the economic, equity or financial situation of the company or the Group it belongs to in the financial statements, reports or other corporate communications required by law, addressed to the shareholders or the public, in such a manner as to induce others into error are committing a crime.

Art. 2621 bis disciplines the circumstance in which the facts in question are minor or concern companies that cannot go bankrupt pursuant to art. 1 Bankruptcy Law (R.D: 367/42).

Sanction

- monetary: from 200 to 400 quotas (art. 2621 of the Civil Code)
- monetary: from 100 to 200 quotas (art. 2621 bis of the Civil Code)

False corporate communications of traded companies (Art. 2622 of the Civil Code)

The circumstances of which in art. 2621 of the Civil Code committed by individuals of companies issuing financial instruments admitted for trading on a regulated market in Italy or in the European Union are punished more severely.

Sanction

- monetary: from 400 to 600 quotas

Preventing control (Art. 2625, paragraph 2 of the Civil Code)

The directors who prevent or hinder the control activities legally attributed to the shareholders or corporate bodies, damaging the shareholders in the process, are committing a crime.

Sanction

- monetary: from 200 to 360 quotas

Fictitious formation of the capital (Art. 2632 of the Civil Code)

The directors and conferring shareholders who form or increase the share capital of the company fictitiously are committing a crime.

Sanction

- monetary: from 200 to 360 quotas

Undue restitution of conferment (Art. 2626 of the Civil Code)

The directors who, excluding the cases of legitimate reduction of the share capital, return, even simultaneously, the conferment to the shareholders or liberate them from the obligation to confer them are committing such crimes.

Sanction

- monetary: from 200 to 360 quotas

Illegal distribution of the profits and reserves (Art. 2627 of the Civil Code)

The directors who in breach of the law distribute profits or reserves that are non-distributable are committing a crime.

The reconstitution of the share capital or the reserves before the approval of the financial statements rectifies the crime.

Sanction

- monetary: from 200 to 260 quotas

Illegal transactions involving the shares or corporate holdings of the parent company (Art. 2628 of the Civil Code)

The directors who in breach of the law purchase or subscribe shares or corporate holdings of the parent company or parent companies, thereby damaging the integrity of the share capital or the non-distributable reserves, are committing a crime.

The reconstitution of the share capital or the reserves before the approval of the financial statements rectifies the crime.

Sanction

- monetary: from 200 to 360 quotas

Transactions prejudicing the creditors (Art. 2629 of the Civil Code)

The directors who in breach of the law reduce the share capital or carry out mergers with other companies or split-offs, thereby damaging the creditors, are committing a crime. Compensation of the damages to the creditors before legal proceedings rectifies the crime.

Sanction:

- monetary: from 300 to 660 quotas

Undue distribution of the company assets by the liquidators (Art. 2633 of the Civil Code)

The liquidators who, before payment of the creditors, distribute the corporate assets among the shareholders or annulling the sums required to satisfy the creditors, thereby damaging the latter, are committing a crime.

Compensation of the damages to the creditors before legal proceedings rectifies the crime.

Sanction:

- monetary: from 300 to 660 quotas

Illegally influencing the shareholders' meeting (Art. 2636 of the Civil Code)

Whoever determines a majority vote by the shareholders by simulated or fraudulent conduct in order to obtain undue profit for themselves or others is committing a crime.

Sanction:

- monetary: from 300 to 660 quotas

Insider trading (Art. 2637 of the Civil Code)

Whoever spreads false information or undertakes simulated transactions or other artifice, thereby causing an alteration of the price of non-traded financial instruments or significantly affecting the trust of the public in the stability of banks, is committing a crime.

Sanction:

- monetary: from 400 to 1,000 quotas

Failure to notify conflicts of interest (Art. 2629 bis of the Civil Code)

Any director or member of the management board of a floated company or member of the supervisory board who does not inform the other directors or the Board of Auditors of specific transactions by the company that could involve an interest of their own or of third parties is committing a crime.

Sanction:

- monetary: from 400 to 1,000 quotas

Preventing the exercise of the functions of the public supervisory authorities (Art. 2638 of the Civil Code)

The directors, general managers, managers responsible for the preparation of the corporate accounts documents, auditors and liquidators who, in order to prevent the exercise of the supervisory functions, describe untruthful facts or fully or partly hide, by fraudulent means, facts that should have been notified or fail to make the notifications due to the public supervisory authorities are committing a crime.

Sanction:

- monetary: from 400 to 800 quotas

Corruption between private individuals (Art. 2635, paragraph 3 of the Civil Code)

Instigating corruption between private individuals (Art. 2635 bis, paragraph 1 of the Civil Code)

Anybody who, even through an intermediary, offers, promises or gives undue money or other utilities to directors, general managers, managers responsible for the preparation of the corporate accounts documents, auditors, liquidators, those exercising management functions or individuals subject to their management and supervision in order for them to act or fail to act in breach of the obligations concerning their office or trust obligations is committing a crime.

The law disciplines both the hypothesis that the offer and promise are accepted (art. 2635, paragraph 3 of the Civil Code) and the hypothesis that they are not accepted (art. 2635 bis, paragraph 1 of the Civil Code).

Sanction:

Monetary: from 400 to 600 quotas (art. 2635, paragraph 3 of the Civil Code)

Monetary: from 200 to 400 quotas (art. 2635 bis, paragraph 1 of the Civil Code)

Interdiction: art. 9, paragraph 2 of Legislative Decree 231/01

In the event that the entity obtains a profit of a significant entity as a result of the aforementioned crimes being committed, the monetary sanction is increased by one-third.

False or omitted declarations for the issue of the preliminary certificate (art. 54 of Legislative Decree 19/2023)

Anybody who, in order to make the conditions for the issue of the preliminary certificate appear fulfilled relating to article 29 of Legislative Decree 19/2023, forms all or in part false documents, alters true documents, makes false declarations or omits relevant information is committing a crime.

Sanction:

Monetary: from 150 to 300 quotas

b) sensitive activities

- Preparation of the data to be included in the financial statements;
- Preparation of the annual and interim financial statements and relevant reports;
- Relations with the control and auditing bodies;
- Relations with the financial market;
- Relations with the shareholders;
- Relations with the supervisory authorities;
- Definition of sales prices – discounts and gifts;
- Obtaining supplies of goods and services.

c) prevention protocols adopted to reduce the risk

- Corporate By Laws
- Code of Ethics
- Rules of self-discipline
- Internal Dealing procedure
- Procedure for the management of inside and confidential information
- Procedure as per Law 262/05
- Shareholders' Meeting Regulation
- Procedures for the related party transactions
- Internal Operating Instructions for the individual Departments

12.6 art. 25 sexies – Market abuse

Art. 9, paragraph 1 of Law 62/05 introduced among the crimes envisaged by Legislative Decree 231/01 art. 25 sexies, which envisages the responsibility of the Entity in relation to the crimes envisaged by articles 184 and 185 of Legislative Decree 58/98 (abuse of inside information and market manipulation).

a) description of the criminal circumstances and sanctions

Abuse of inside information (Art. 184 of Legislative Decree 58/98)

Whoever, being in possession of inside information by reason of their capacity as a member of the administration, management or control bodies of a company issuing financial instruments floated on regulated markets, or in carrying out their working duties, a profession, a function, including public, or office, is committing a crime if they:

- purchase, sell or carry out other transactions, directly or indirectly, on their own behalf or on behalf of third parties, on financial instruments using the inside information acquired in the methods described above;
- communicate such information to others outside of their everyday work, profession, function or office;
- recommends or induces others to carry out any of the transactions described in the first point above on the basis of the inside information they are in possession of.

Whoever, being in possession of inside information due to the preparation of criminal activities, carried out such actions is also committing a crime.

Sanction

- monetary: from 400 to 1,000 quotas (Art. 184 of Legislative Decree 58/98)

Market manipulation (Art. 185 of Legislative Decree 58/98)

Whoever spreads (also through means of information, including the internet) false information or undertakes simulated transactions or other artifice that is concretely aimed at causing a significant alteration of the price of financial instruments is committing a crime.

Sanction

- monetary: from 400 to 1,000 quotas

b) sensitive activities

- Trading of financial instruments
- Communications to the public
- Relations with the shareholders

c) prevention protocols adopted to reduce the risk

- Corporate By Laws
- Code of Ethics
- Rules of self-discipline
- Internal Dealing procedure
- Procedure for the management of inside and confidential information

12.7 Art. 25 septies – Crimes concerning the health and safety of the workers committed in breach of the injury prevention laws

Art. 9, paragraph 1 of Law 123/07 introduced among the crimes envisaged by Legislative Decree 231/01 art. 25 septies – Manslaughter or serious or very serious injury committed in breach of the laws concerning health and safety in the workplace – subsequently modified by art. 300 of Legislative Decree 81/08.

a) description of the criminal circumstances and sanctions

Manslaughter (art. 589 of the Penal Code)

With the introduction of this criminal circumstance, the Lawmakers have for the first time envisaged the responsibility of the Entities for crimes of a wrongful nature. In particular, in the specific case in question, the subjective element consists of the negligent failure to observe the injury prevention laws – so-called “specific malice” – which has led to the death of an individual.

Sanction

- monetary: 1,000 quotas in the event of breaching that envisaged by art. 55, paragraph 2 of the Legislative Decree implementing the proxy of which in Law 123/07;
- monetary: not less than 250 and not more than 500 quotas;
- interdiction: art. 9, paragraph 2 of Legislative Decree 231/01 – duration of not less than three months and not more than one year

Wrongful serious or very serious personal injury (article 590, paragraph 3 of the Penal Code)

This crime occurs whenever, in breach of the laws on health and safety in the workplace, serious injury (illness or the inability to carry out everyday work for a period of more than forty days) or very serious injury (probably incurable illness, loss of a sense, an organ, permanent or serious speech difficulty, deformation or permanent scarring of the face) is caused to an individual.

Sanction

- monetary: not more than 250 quotas
- interdiction: art. 9, paragraph 2 of Legislative Decree 231/01: duration of not more than six months

b) sensitive activities

The activities in which there is a risk of the crime envisaged by art. 25 septies being committed are the fulfilments envisaged by the Consolidation Act on health and safety in the workplace – Legislative Decree 81/08.

The following are the activities envisaged by Legislative Decree 81/08 the failure to respect which constitutes a non-fulfilment in relation to the crime envisaged by art. 25 septies of Legislative Decree 231/01:

- identification of the health and safety risks and preparation of the relevant document;
- identification of the prevention and protection measures and the individual protection devices;
- carrying out worker training activities in relation to:
 - safety risks and the prevention measures adopted
 - first aid, firefighting and evacuation procedures
 - health checks on the workers
 - preservation and updating of the injuries register
 - acquisition of obligatory documentation and certifications
 - scheduling periodical safety meetings
- the obligations envisaged by art. 26 of Legislative Decree 81/08 in relation to tender contracts
- checking the proper use and suitability of machinery

c) prevention protocols adopted for reducing the risk

- Code of Ethics
- DVR (Risk Assessment Document)
- DVRI (Interference Risk Assessment Document)
- Periodical safety report
- System of Proxies and Powers of Attorney
- Schedule of training activities and health checks on workers
- Sanitary provisions for the prevention of Coronavirus (Covid-19)
- Internal Operating Instructions for the individual Departments

12.8 Art. 25 octies – Receiving stolen goods, laundering and use of money, assets or utilities of illegal origin and self-laundering

Art. 63 (now art. 72), paragraph 3 of Legislative Decree 231/07 introduced among the crimes envisaged by Legislative Decree 231/01 art. 25 octies – Receiving stolen goods, laundering and use of money, assets or utilities of illegal origin, and also self-laundering, subsequently modified by Law 186/14.

The Legislative Decree n. 195/21 amended the wording of the offenses referred to in articles 648, 648-bis, 648-ter and 648-ter 1 providing that the conduct constituting the offenses may originate from wilful and negligent crimes as well as from offenses punishable by arrest exceeding a maximum of one year or a minimum of six months.

a) description of the criminal circumstances and sanctions

Receipt of stolen goods (Art. 648 of the Penal Code)

Whoever acquires, receives or hides money or items originating from crime or infringement, or in any event is involved in their acquisition, receipt or hiding, in order to procure a profit for themselves or for others is committing a crime.

Sanction

- monetary: from 200 to 800 quotas
- monetary: from 400 to 1,000 quotas (in the event that the money, goods or other utilities originate from a crime for which the sentence of imprisonment for more than five years has been given)
- interdiction: Art. 9, paragraph 2 of Legislative Decree 231/01 – for a duration of not more than two years

Laundering (Art. 648 bis of the Penal Code)

Except in the cases of conspiring to commit a crime, whoever replaces or transfers money, goods or other utilities originating from a crime or infringement, or carry out other transactions in relation to them, so as to prevent the identification of their origin, is committing a crime.

Sanction

- monetary: from 200 to 800 quotas
- monetary: from 400 to 1,000 quotas (in the event that the money, goods or other utilities originate from a crime for which the sentence of imprisonment for more than five years has been given)
- interdiction: Art. 9, paragraph 2 of Legislative Decree 231/01 – for a duration of not more than two years

Use of money, goods or utilities of illegal origin (Art. 648 ter of the Penal Code)

Except in the cases of conspiring to commit a crime and in the cases envisaged by articles 648 and 648-bis of the Penal Code, whoever uses money, goods or other utilities of criminal origin or infringement is committing a crime.

Sanction

- monetary: from 200 to 800 quotas
- monetary: from 400 to 1,000 quotas (in the event that the money, goods or other utilities originate from a crime for which the sentence of imprisonment for more than five years has been given)
- interdiction: Art. 9, paragraph 2 of Legislative Decree 231/01 – for a duration of not more than two years

Self-laundering (Art 648 ter 1 of the Penal Code)

Whoever, having committed or conspired to commit a crime or infringement, uses, replaces or transfers in economic, financial, business or speculative activities money, goods or utilities originating from such a crime or infringement being committed so as to actively prevent the identification of their origin is committing a crime.

Sanction

- monetary: from 200 to 800 quotas
- monetary: from 400 to 1,000 quotas (in the event that the money, goods or other utilities originating from a crime for which the sentence of imprisonment for more than five years has been given)
- interdiction: Art. 9, paragraph 2 of Legislative Decree 231/01 – for a duration of not more than two years

b) sensitive activities

- Receipt of amounts due in cash
- Cash and financial flows

c) prevention protocols adopted to reduce the risk

- Code of Ethics
- Credit Procedure
- System of Proxies and Powers of Attorney
- Internal Operating Instructions for the individual Departments

12.9 Art. 25 octies 1- Crimes relating to payment instruments other than cash

Art. 3 of Legislative Decree n. 184/21 introduced in the category of offenses provided for by Legislative Decree no. 231/01 art. 25 octies 1 regarding "Crimes relating to payment instruments other than cash".

a) description of the types of offense and sanctioning profile

Undue use and falsification of payment instruments other than cash (Article 493-ter of the Penal Code)

Anyone commits an offense in order to profit from it for himself or for others, improperly uses,

not being the owner, credit or payment cards, or any other similar document enabling the withdrawal of cash or the purchase of goods or the provision of services or any other payment instrument other than cash.

Furthermore, anyone who falsifies or alters the aforementioned instruments or documents, or possesses, transfers or acquires such instruments or documents of illicit origin or in any case falsified or altered, as well as payment orders, commits an offense. products with them.

Sanction

- pecuniary: from 300 to 800 quotas
- interdiction: Art. 9, paragraph 2, Legislative Decree no. 231/01

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

Anyone who produces, imports, exports, sells, transports, distributes, makes available or in any way procures to itself or to other equipment, devices or computer programs which, due to their technical-construction or design characteristics, are mainly built to commit such crimes, or are specifically adapted for the same purpose.

Sanction

- pecuniary: up to 500 quotas
- interdiction: Art. 9, paragraph 2, Legislative Decree no. 231/01

Fraudulent transfer of values (art. 512 bis Penal Code)

Anyone who fictitiously attributes ownership or availability of money, goods or other benefits to others in order to evade the provisions of the law regarding patrimonial measures or smuggling, or to facilitate the commission of one of the crimes in articles 648, 648 bis and 648 ter.

Sanction

- pecuniary: from 250 to 600 quotas
- interdiction: Art. 9, paragraph 2, Legislative Decree no. 231/01

IT fraud aggravated by the carrying out of a transfer of money, monetary value or virtual currency (Article 640-ter of the Penal Code)

Anyone commits a crime by altering the functioning of an IT or telematic system in any way or intervening without right in any way on data, information or programs contained in an IT or telematic system or pertinent to it, procures an unfair profit for himself or others, in the hypothesis in which the fact produces a transfer of money, monetary value or virtual currency.

Sanction

- pecuniary: up to 500 quotas
- interdiction: Art. 9, paragraph 2, Legislative Decree no. 231/01

In the event of the commission of any other crime against public faith, against property or which in any case offends property, provided for by the Penal Code, when it relates to payment instruments other than cash, the following financial penalties are applied to the entity:

- a) if the offense is punishable by imprisonment of less than ten years, a fine of up to 500 quotas;
- b) if the offense is punished with a penalty of not less than ten years of imprisonment, the pecuniary sanction from 300 to 800 quotas

b) sensitive activities

- receiving collections and making payments with instruments other than cash;
- use of the company personal computer;

c) prevention protocols adopted for risk reduction

- Code of Ethics
- System of proxies and powers of attorney
- Procedure as per Law 262/05 (Receivable Collection - Payable Payment)
- Operational user manual for the management of profiles and passwords for access to systems and notes on the use of e-mail
- Internal operational communications

12.10 Art. 25 undecies – Environmental crimes

Art. 2 of Legislative Decree 121/11 introduced among the crimes envisaged by Legislative Decree 231/01 art. 25 undecies – Environmental crimes – subsequently modified by art. 1 of Law 68/15.

a) description of the criminal circumstances and sanctions

Pollution – Crimes Book II – Chapter VI-bis of the Penal Code, “Of Crimes against the Environment”

Environmental pollution (Art. 452 of the Penal Code)

Whoever illegally causes the compromising or significant and measurable deterioration of the following is committing a crime:

- water or air, or extended or significant portions of the soil and subsoil;
- an ecosystem, biodiversity, including farming, of flora and fauna.

Pollution caused to a protected natural area or area subject to landscaping, environmental, historical, artistic, architectural or archaeological limitations, or damage to protected animal or plant species implies an increase in the sanction.

Sanction

- monetary: from 250 to 600 quotas;
- interdiction: art. 9, paragraph 2 of Legislative Decree 231/01 – duration of not more than one year

Environmental disaster (Article 452 quater of the Penal Code)

Whoever illegally causes an environmental disaster is committing this crime.

An environmental disaster is constituted alternatively by:

- the irreversible alteration of the equilibrium of an ecosystem;
- the alteration of the equilibrium of an ecosystem the reversal of which would be particularly costly and only achievable through exceptional measures;
- offences against public safety by reason of the relevance of the circumstance due to the extent of the compromising or its damaging effect in terms of the number of people affected or exposed to danger.

Pollution caused to a protected natural area or area subject to landscaping, environmental, historical, artistic, architectural or archaeological limitations, or damage to protected animal or plant species implies an increase in the sanction.

Sanction

- monetary: from 4000 to 800 quotas;
- interdiction: art. 9, paragraph 2 of Legislative Decree 231/01 – duration of not more than one year

Wrongful crimes against the environment (article 452 quinquies of the Penal Code)

The circumstances of which in articles 452-bis and 452-quater of the Penal Code also constitute crimes if they are committed wrongfully or if they lead to the danger of environmental pollution or environmental disaster.

Sanction

- monetary: from 200 to 500 quotas

Aggravating circumstances (art. 452 octies of the Penal Code)

Committing the crimes envisaged in Book II – Chapter VI-bis of the Penal Code, “Of Crimes against the Environment” in cases of:

- the conspiracy of which in article 416 of the Penal Code (conspiracy to commit crimes) both directly, and exclusively or jointly, with the aim of committing one of the crimes envisaged in chapter VI-bis of the Penal Code;
- the conspiracy of which in article 416-bis of the Penal Code (Mafia related conspiracy), both aimed at committing one of the crimes envisaged in chapter VI-bis of the Penal Code or at taking over the management or control of economic activities, concessions, authorisations, tenders or public services of an environmental nature.

Sanction

- monetary: from 300 to 1,000 quotas

Water Pollution – Art. 137 of Legislative Decree 152/06 (Environment Consolidation Act – T.U.A.)

Unauthorised discharge of industrial waste waters (Art. 137, paragraph 2 of Legislative Decree 152/06)

Whoever opens or in any event begins discharges of industrial waste waters containing hazardous substances without authorisation is committing a crime.

Sanction

- monetary: from 200 to 300 quotas

Discharge of industrial waste waters containing hazardous substances in breach of the prescriptions in force (Art. 137, paragraph 3 of Legislative Decree 152/06)

Whoever opens or in any case begins discharges of industrial waste waters containing hazardous substances in breach of the prescriptions formalised in the authorisation or imposed by other competent authorities is committing a crime.

Sanction

- monetary: from 150 to 250 quotas

Violation of the tabular limits for concentrations of hazardous substances in industrial discharges (Art. 137, paragraph 5 of Legislative Decree 152/06)

Whoever exceeds the maximum concentrations of hazardous substances (reference values contained in the annexes to the T.U.A.) is committing a crime.

Sanction

- monetary: from 150 to 250 quotas (see first period of art. 137, paragraph 5 of Legislative Decree 152/06)
- monetary: from 200 to 300 quotas (see second period of art. 137, paragraph 5 of Legislative Decree 152/06)

Violation of the bans on discharging into the soil, underground waters and the subsoil (Art. 137, paragraph 11 of Legislative Decree 152/06)

Whoever intentionally or wrongfully violates the bans on direct discharge into the soil or the superficial layers of the subsoil and in underground waters or the subsoil, disciplined by articles 103 and 104 of the T.U.A. is committing a crime.

Sanction

- monetary: from 200 to 300 quotas

Violation of the ban on discharges from maritime vessels or aircraft (Art. 137, paragraph 13 of Legislative Decree 152/06)

The regulation disciplines the eventuality of the discharge into the seawater by maritime vessels or aircraft of substances or materials for which there is a complete ban on spillage pursuant to the dispositions contained in the international conventions in force on the matter and ratified by Italy, unless they are in quantities such as to be rendered innocuous very quickly by physical, chemical and biological processes which occur naturally in the sea, and as long as in the presence of a prior authorisation released by the competent authority.

Sanction

- monetary: from 150 to 250 quotas

Failed clearance (Art. 257, paragraphs 1 and 2 of Legislative Decree 152/06)

Whoever causes pollution to the soil, subsoil, surface waters or underground waters by exceeding the threshold risk concentrations by failing to ensure the clearance of the site or making the required communications is committing a crime. Pollution with hazardous substances constitutes an aggravating circumstance.

Sanction

- monetary: up to 250 quotas

Air pollution (Art. 79, paragraph 5 of Legislative Decree 152/06)

Whoever violates the authorised emission values, leading to the threshold values of air quality being exceeded, while running a facility is committing a crime.

Sanction

- monetary: up to 250 quotas

Protection of ozone in the stratosphere and in the environment (Art. 3, paragraph 6 of Law 549/93)

Whoever breaches the laws in force concerning the production, consumption, importing, exporting, detention and marketing of substances which damage the ozone layer is committing a crime.

Sanction

- monetary: up to 250 quotas

Waste disposal and management activities

Trafficking and abandoning highly radioactive materials (Art. 452-sexies of the Penal Code)

Whoever illegally sells, purchases, receives, transports, imports, exports, procures for others, detains, transfers, abandons or illegitimately disposes of highly radioactive materials is committing a crime.

The penalty is increased if the circumstance leads to a danger of compromising or deteriorating:

- water or the air, or extended or significant portions of the soil or subsoil;
 - an ecosystem, biodiversity, including farming, of flora or fauna;
- and in the event that the life or health of persons may be in danger.

Sanction:

- monetary: from 250 to 600 quotas

Falsities in waste analysis certifications (Art. 258, paragraph 4 of Legislative Decree 152/06)

Companies which collect and transport their own non-hazardous waste without the required paperwork, or which give incomplete or inaccurate information in said paperwork, are committing a crime, as are companies which provide false information on the nature,

composition and chemical and physical properties of the waste when preparing a waste analysis certificate.

Sanction

- monetary: from 150 to 250 quotas

Falsities in the traceability of waste and during transporting (Art. 260 bis, paragraphs 6, 7, second and third period, and 8 of Legislative Decree 152/06).

Specifically, the following are committing crimes:

- whoever prepares a false waste certificate analysis or includes a false certificate among the information to be provided (Art. 260-bis, paragraph 6 of Legislative Decree 152/06)
- whoever transports hazardous waste without the required SISTRI paperwork documentation (Art. 260-bis, paragraph 7 of Legislative Decree 152/06)
- whoever transports hazardous waste with the SISTRI paperwork documentation fraudulently altered (Art. 260-bis, paragraph 8 of Legislative Decree 152/06).

Sanction

- monetary: from 150 to 250 quotas (in the cases envisaged by paragraphs 6, 7, second and third periods, and 8, first period)
- monetary: from 200 to 300 quotas (in the case envisaged in paragraph 8, second period)

Unauthorised waste management (Art. 256, paragraph 1 of Legislative Decree 152/06)

Whoever collects, transports, recovers, disposes of, markets or intermediates waste without the required authorisation, registration or communication is committing a crime.

Sanction

- monetary: up to 250 quotas (Art. 256, paragraph 1, sub. a)
- monetary: from 150 to 250 quotas (Art. 256, paragraph 1, sub. b)

Illegal disposal facility management or realisation (Art. 256, paragraph 3 of Legislative Decree 152/06)

Whoever realises or manages an unauthorised disposal facility is committing a crime.

Sanction:

- monetary: from 150 to 250 quotas (Art. 256, paragraph 3, first period)
- monetary: from 200 to 300 quotas (Art. 256, paragraph 3, second period)

Failure to observe the prescriptions concerning the performance of waste management activities (Art. 256, paragraph 4 of Legislative Decree 152/06)

Whoever manages a disposal facility or realises one of the conducts typical of waste management contravening the prescriptions contained or recalled in the authorisation or while lacking the requirements and conditions necessary for registration or communication is committing a crime.

Sanction

- monetary: from 200 to 300 quotas

Illegal mixing of waste (article 256, paragraph 5 of Legislative Decree 152/06)

Whoever carried out banned activities involving the mixing of hazardous waste in breach of the ban envisaged by article 187 of the T.U.A. (the mixing of waste with different hazardous properties or hazardous and non-hazardous waste so as to render the subsequent diversification of hazardous waste difficult if not impossible).

Sanction

- monetary: from 150 to 250 quotas

Killing, destruction, capture, picking, detention of examples of protected wild animals and plants (art. 727 bis of the Penal Code)

Whoever, except in the cases allowed by the law, kills, captures or detains examples belonging to a protected species of wild animal and also whoever, again except in the cases allowed by the law, destroys, picks or detains examples belonging to a protected species of plant is committing a crime.

Sanction

- monetary: up to 250 quotas

Destruction or deterioration of the habitat within a protected site (art. 733-bis of the Penal Code)

Whoever, except in the cases allowed by the law, destroys the habitat within a protected site or deteriorates it, compromising its conservation, is committing a crime.

Sanction

- monetary: from 150 to 250 quotas

International trading of animal and plant species in danger of extinction (Law 150 of 7-2-1992 – Arts. 1, 2, 6 and 3bis)

Whoever does the following is committing a crime:

- imports, exports or re-exports protected species, under any customs regime, without the required certificate or licence or with an invalid certificate or licence;
- fails to observe the prescriptions aimed at protecting the health of the species or uses such examples in a manner other than that described in the prescription contained in the authorisations or certifications subsequently issued together with the importing licence or certificates;
- transports or authorises the transit, also on behalf of third parties, of examples without the required licence or certificate;
- trades plants reproduced artificially in breach of the prescriptions established;
- detains, uses for profit-gaining purposes, purchases, sells, displays or holds for sale or for commercial purposes, offers for sale or in any event transfers examples without the required documentation.

Sanction

- monetary: up to 250 quotas (arts. 1, paragraph 1, 2 and 6, paragraph 4)
- monetary: from 150 to 250 quotas (art. 1, paragraph 2)
- monetary: up to 250 quotas (art. 3 bis, paragraph 1, ref. penalty not in excess of one year's imprisonment)
- monetary: from 150 to 250 quotas (art. 3 bis, paragraph 1, ref. penalty not in excess of 2 years imprisonment)
- monetary: from 200 to 300 quotas (art. 3 bis, paragraph 1, ref. penalty not in excess of 3 years imprisonment)
- monetary: from 300 to 500 quotas (art. 3 bis, paragraph 1, ref. penalty in excess of 3 years imprisonment)

b) sensitive activities

- discharge of industrial waste waters
- waste disposal activities
- management of the traceability of waste and its transport
- trading of examples of protected species

c) prevention protocols adopted to reduce the risk

- Code of Ethics
- Quality System Operating Procedures and Instructions
- Environmental Management System Certifications according to regulation ISO 14001
- Waste disposal procedure (SISTR)
- Procedure for controlling and managing environmental aspects
- Own-check system
- System of proxies and powers of attorney

12.11 Art. 25 duodecies – Employment of foreign nationals staying in the country illegally

Legislative Decree 109/12 introduced among the crimes envisaged by Legislative Decree 231/01 art. 25 duodecies (paragraph 1), which describes the crime envisaged by art. 22, paragraph 12 of Legislative Decree 286/98 concerning employers who hire foreign workers without a permit of stay, as they are not in possession of one, or whose permit has expired and for which renewal has not been requested within the terms of the law, revoked or annulled.

a) description of the criminal circumstances and sanctions

Employment of foreign nationals who are staying in the country illegally (art. 22, paragraph 12-bis of Legislative Decree 286/98)

Any employer who hires foreign nationals without a permit of stay, as they are not in possession of one, or whose permit has expired and for which renewal has not been requested within the terms of the law, revoked or annulled is committing a crime if one of the following three conditions arises:

- a) more than three of such workers are employed;
- b) the workers employed are underage for employment;
- c) the workers employed are subject to other employment conditions of particular exploitation of which in the third paragraph of article 603-bis of the Penal Code.

Sanction

- monetary: from 100 to 200 quotas, within the limit of 150,000 Euros.

Subsequently, in art. 30 of Law 161/17, the Lawmakers expanded the criminal circumstances envisaged by art. 25 duodecies by inserting arts. 1 bis and 1 ter concerning crimes involving “Dispositions against clandestine immigration” and their relevant sanctions (art. 1 quater).

Such crimes envisaged by art. 12, paragraphs 3, 3-bis, 3-ter and 5 of Legislative Decree 286/98 (Consolidation Act for the dispositions concerning the discipline of immigration and rules on the conditions of foreigners) concern individuals who procure the illegal entry into the country of foreign nationals and favour clandestine immigration.

The activities involving the risk of the crime envisaged by art. 25 duodecies, paragraph 1 being committed are:

- employment of foreign staff;

- keeping foreign staff on the workforce.

c) prevention protocols adopted to reduce the risk

- Code of Ethics
- Operating Document concerning the Phase of Hiring Dependent Staff

12.12 Art. 25 quinquiesdecies – Tax-related crimes

Law no. 157/19 has introduced among the crimes envisaged by Legislative Decree no. 231/01 art. 25 quinquiesdecies, which envisages the responsibility of the Entity in relation to the tax-related crimes disciplined by Legislative Decree no. 74/2000.

Legislative Decree n.75 / 20 has extended the liability of the body also in relation to the commission in the context of cross-border fraudulent systems and in order to evade the value added tax for a total amount of not less than ten million euros crimes of unfaithful declaration, omitted declaration and undue compensation.

a) description of the criminal circumstances and sanctions

Fraudulent declaration using invoices or other documents for non-existent transactions (art. 2 of Legislative Decree 74/2000)

Whoever in order to evade income tax or value added tax states in one of the declarations relating to said taxes fictitious payable elements by means of invoices or other documents for non-existent transactions is committing such a crime.

The crime is considered to have been committed whenever invoices or documents registered in the compulsory accounts books of those used as proof before the Financial Administration are used.

Sanction

- monetary: up to 500 quotas (art. 2, paragraph 1 of Legislative Decree 74/2000);
- monetary: up to 400 quotas is the amount of the fictitious payable elements is less than one hundred thousand Euros (Art. 2, paragraph 2-bis of Legislative Decree 74/2000);
- monetary sanction increased by one-third;
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01

Fraudulent declaration by other means of artifice (art. 3 of Legislative Decree 74/2000)

Whoever, in order to evade income tax or value added tax, states in one of the declarations relating to said taxes fictitious receivable elements for a lesser amount than those effectively due or fictitious payable elements or fictitious credit an withholdings, through simulated transactions or using false documents or other fraudulent means aimed at preventing tax assessments and inducing errors by the Financial Administration is committing such a crime.

The crime is committed when, together: i) the tax evaded, with regard to each individual tax item, is in excess of thirty thousand Euros and ii) the total amount of the active elements hidden from taxation is in excess of five percent of the total amount of the active elements indicated in the statement or in any event in excess of one million five hundred thousand Euros or if the total amount of the receivables and fictitious amounts withheld to reduce the tax payable is in excess of five percent of the amount of the tax itself or, in any event, thirty thousand Euros.

The crime is considered as committed if invoices or documents registered in the obligatory accounts or kept by means of proof before the Financial Administration are used.

Sanction

- monetary: up to 500 quotas;
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01.

Unfaithful declaration (Article 4 of Legislative Decree no. 74/2000)

A crime is committed by anyone who, in order to evade income or value added taxes, indicates in one of the annual returns relating to said taxes assets for an amount lower than the actual one or non-existent liabilities.

The Entity is liable pursuant to Legislative Decree 231/01 where the offense is committed in the context of cross-border fraudulent systems and in order to evade the value added tax for a total amount of not less than ten million of Euro

Sanction

- pecuniary: up to 300 quotas;
- disqualification: art. 9, paragraph 2, lett. c), d) and e) Legislative Decree n. 231/01;

Omitted declaration (Article 5 of Legislative Decree no. 74/2000)

Anyone who, in order to evade income or value added taxes, fails to submit one of the declarations relating to said taxes, being obliged to do so.

The Entity is liable pursuant to Legislative Decree 231/01 where the offense is committed in the context of cross-border fraudulent systems and in order to evade the value added tax for a total amount of not less than ten million of Euro.

Sanction

- pecuniary: up to 400 quotas;
- disqualification: art. 9, paragraph 2, lett. c), d) and e) Legislative Decree n. 231/01;

Undue compensation (Article 10-quater of Legislative Decree no. 74/2000)

Anyone who fails to pay the sums due, using unpaid or non-existent credits as compensation, commits a crime.

The Entity is liable pursuant to Legislative Decree 231/01 where the crime is committed in the context of cross-border fraudulent systems and in order to evade the value added tax for a total amount of not less than ten million of Euro.

Sanction

- pecuniary: up to 400 quotas;
- disqualification: art. 9, paragraph 2, lett. c), d) and e) Legislative Decree n. 231/01;

Issuing of invoices or other documents for non-existent transactions (art. 8, paragraphs 1 and 2-bis of Legislative Decree 74/2000)

Whoever issues or releases invoices or other documents for non-existent transactions, in order to enable third parties to evade income tax or value added tax, is committing such a crime.

The law also envisages a reduced penalty if the untruthful amount stated in the invoices or other documents is less than one hundred thousand Euros for the fiscal period (art. 8, paragraph 2 bis of Legislative Decree 74/2000).

Sanction

- monetary: up to 500 quotas (art. 8, paragraph 1 of Legislative Decree 74/2000);
- monetary: up to 400 quotas (art. 8, paragraph 2 of Legislative Decree 74/2000);
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01.

Hiding or destroying accounts documents (art. 10 of Legislative Decree 74/2000)

Whoever, in order to evade income tax or value added tax or enable third parties to evade such taxes, hides or destroys all or part of the accounts books or obligatory documents, so as to make the reconstruction of the income and business volume impossible, is committing such a crime.

Sanction

- monetary: up to 400 quotas;
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01.

Fraudulent removal from payment of taxes (art. 11 of Legislative Decree 74/2000)

Whoever, in order to evade income tax or value added tax or interest or administrative sanctions concerning such tax for a total amount in excess of fifty thousand Euros, simultaneously alienates or carries out fraudulent deeds on their own assets or those of others that are aimed at rendering the forced collection procedure fully or partly ineffective is committing such a crime.

Sanction

- monetary: up to 400 quotas;
- interdiction: art. 9, paragraph 2, subsections c), d) and e) of Legislative Decree 231/01.

In the event that the entity gains a significant profit from committing the above crimes, the monetary sanction is increased by one-third.

b) sensitive activities

- issuance or receipt of invoices or accounts documents;
- preparation of income tax statements and value added tax declarations;
- preservation of accounting documentation;
- management of disputes with the Financial Administration

c) prevention protocols adopted to reduce the risk

- Corporate By-Laws
- Code of Ethics
- Procedure as per Law 262/05
- Internal Replacement Archiving Procedure
- Credit Management

12.13 Art. 25 sexiesdecies - Smuggling

Legislative Decree no. 75/20 has introduced into the category of offenses provided for by Legislative Decree no. 231/01, art. 25 sexiesdecies, which provides for the liability of the Entity in relation to smuggling offenses provided for by Presidential Decree no. 43/73.

a) description of the criminal circumstances and sanctions

DPR n. 43/73 title VII - chapter I and II - customs violations - smuggling - fines and administrative offenses

Smuggling is committed by anyone who introduces into the territory of the State, in violation of the provisions on customs matters, goods that are subject to border rights

The case in point constitutes a crime where the penalty of imprisonment is foreseen or the amount of border rights due exceeds ten thousand euros.

Sanction

- pecuniary: up to 200 quotas
- pecuniary: up to 400 quotas if the border rights due exceed one hundred thousand euros
- disqualification: art. 9, paragraph 2, lett. c), d) and e) Legislative Decree n. 231/01

b) sensitive activities

- customs operations for the import and export of products
- preparation and liquidation of customs bills
- customs declarations regarding the quality, quantity and value of the imported goods

c) prevention protocols adopted to reduce the risk

- Corporate By-Laws
- Code of Ethics
- Quality System Procedure for Supplier Assessment and Qualification
- Internal Operational Communications