

**KOSO PARCOL**

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**ORGANISATION, MANAGEMENT AND CONTROL  
MODEL  
*PURSUANT TO LEGISLATIVE DECREE 231/2001***

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## DEFINITIONS

**Koso Parcol or the Company:** Koso Parcol S.r.l.

**Model:** the structured internal documents complying with the requirements of Legislative Decree 231/2001, proving the organisation of the Company.

**Senior persons:** natural persons who hold positions of representation, administration or management of the Company, as well as natural persons who exercise, also de facto, the management and control thereof.

**Persons subject to the direction of others:** natural persons subject to control by senior persons.

**Addressees:** subjects to whom the Code of Ethics and the Model apply. More specifically, persons with functions of representation, administration and management, employees (meaning all those who are linked to the Company by a subordinate working relationship), collaborators subject to the Company's management or supervision.

**Corporate bodies:** Members' Assembly, Board of Directors.

**Code of Ethics:** an official document of the Company that contains the set of rights, duties and responsibilities of the Company towards "stakeholders" (employees, suppliers, customers, Public Administration, etc.).

**Sensitive area/activity or at risk:** company areas/activities concretely exposed to the risk of one of the offences expressly referred to in Legislative Decree 231/2001 being committed.

**Instrumental process:** a process to be monitored and supervised because within it activities are carried out that may be instrumental to the commission of the offence.

**Offences:** offences to which a criminal sanction is attached and which, if included in the catalogue provided for by Legislative Decree 231/2001, may entail an administrative offence against the Company.

**Supervisory Board (SB):** a body meeting the requirements of Article 6(1)(b) of Legislative Decree No. 231/2001, endowed with autonomous supervisory and control powers and entrusted with the responsibility of supervising the operation of and compliance with the Model and ensuring that it is updated.

## REFERENCES

1. Confindustria Guidelines (*Agg. 06/2021*) for the construction of Organisation, Management and Control Models *pursuant to* Legislative Decree 231/2001.
2. Legislative Decree 231/2001 and subsequent supplements.

## ANNEXES

1. Predicate offences pursuant to Legislative Decree 231/2001.

**Organisation, Management and Control Model**  
*pursuant to Legislative*  
**Decree 231/2001**

**GENERAL PART**

The purpose of the Organisation, Management and Control Model *pursuant to* Legislative Decree No. 231/2001 (hereinafter also referred to as the '*Model*') is to set up an organic and structured system of rules of conduct, procedures and control activities which, in addition to the Code of Ethics and the management and control systems adopted, makes it possible to prevent the risk of commission of offences pursuant to Legislative Decree No. 231/2001.

Koso Parcol S.r.l. (hereinafter also referred to as 'the Company'), in line with the ethical and *governance* principles to which it has oriented its own rules of conduct, has deemed it necessary to adopt this Model, approving it, in its current edition, by resolution of the Board of Directors on 11 December 2023.

## **1 LEGISLATIVE DECREE 231/2001**

### **1.1 ADMINISTRATIVE LIABILITY OF ENTITIES**

The administrative liability for offences of Companies and Entities in general is provided for by Legislative Decree 231/2001, containing the "*Discipline of the administrative liability of legal persons, Companies and associations, including those without legal personality*".

This arises from the commission (or attempted commission) of certain offences in the interest or to the advantage of the Entities mentioned above by persons holding positions of representation, administration or management of the Entity or of an organisational unit with financial and functional autonomy; by persons exercising, including de facto, the management and control of the Entity; and by persons subject to the direction or supervision of one of the persons mentioned above.

The Entity's liability is direct and it is additional to the personal liability of the natural person who committed the offence.

For all offences committed, the application of a sanction and the confiscation of the price or profit is always provided for; for the most serious cases, prohibitory measures are also laid down.

### **1.2 THE ADMINISTRATIVE OFFENCES REFERRED TO IN THE DECREE**

The categories of administrative offences from which liability arises under Legislative Decree 231/2001 are:

1. Misappropriation of funds, fraud to the detriment of the State, a public body or the European Union or for the purpose of obtaining public funds, computer fraud to the detriment of the State or a public body and fraud in public procurement (Article 24, Legislative Decree No. 231/2001);
2. Computer crimes and unlawful processing of data (Article 24-bis, Legislative Decree No. 231/2001);
3. Organised crime offences (Article 24-ter, Legislative Decree No. 231/2001);
4. Embezzlement, extortion, undue inducement to give or promise benefits, bribery and abuse of

office (Article 25, Legislative Decree No. 231/2001);

5. Forgery of money, public credit cards, revenue stamps and identification instruments or signs (Article 25-bis, Legislative Decree No. 231/2001);
6. Crimes against industry and trade (Article 25-bis.1, Legislative Decree No. 231/2001);
7. Corporate offences (Article 25-ter, Legislative Decree No. 231/2001);
8. Crimes for the purpose of terrorism or subversion of the democratic order provided for by the Criminal Code and special laws (Art. 25-quater, Legislative Decree no. 231/2001);
9. Female genital mutilation practices (Article 25-quater.1, Legislative Decree No. 231/2001);
10. Crimes against the individual personality (Art. 25-quinquies, Legislative Decree no. 231/2001);
11. Market abuse offences (Article 25-sexies, Legislative Decree No. 231/2001);
12. Other cases of market abuse (Article 187-quinquies TUF);
13. Offences of manslaughter and grievous or very grievous bodily harm, committed in breach of the rules on accident prevention and on the protection of hygiene and health at work (Article 25-septies, Legislative Decree no. 231/2001);
14. Receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin, as well as self laundering (Article 25-octies, Legislative Decree no. 231/2001);
15. Offences relating to non-cash means of payment (Article 25-octies.1, Legislative Decree No. 231/2001);
16. Other offences relating to non-cash means of payment (Article 25-octies.1(2) of Legislative Decree No. 231/2001);
17. Copyright infringement offences (Article 25-novies, Legislative Decree No. 231/2001);
18. Inducement not to make statements or to make false statements to the judicial authorities (Article 25-decies, Legislative Decree no. 231/2001);
19. Environmental offences (Article 25-undecies, Legislative Decree No. 231/2001);
20. Employment of illegally third-country nationals (Art. 25-duodecies, Legislative Decree no. 231/2001);
21. Racism and xenophobia (Art. 25-terdecies, Legislative Decree no. 231/2001);
22. Fraud in sporting competitions, unlawful gaming or betting and gambling by means of prohibited devices (Article 25-quaterdecies, Legislative Decree no. 231/2001);
23. Tax Crimes (Art. 25-quinquesdecies, Legislative Decree No. 231/2001);
24. Contraband offences (Article 25-sexiesdecies, Legislative Decree No. 231/2001);
25. Crimes against the cultural heritage (Article 25-septiesdecies, Legislative Decree No. 231/2001);
26. Laundering of cultural goods and devastation and looting of cultural and landscape assets (Article 25-duodicies, Legislative Decree No. 231/2001)

27. Liability of entities for administrative offences dependent on crime (Art. 12, L. n. 9/2013) [This is a prerequisite for entities operating in the virgin olive oil sector];
28. Transnational offences (Law No. 146/2006) [The following offences constitute grounds for the administrative liability of entities if committed transnationally].

### 1.3 THE SANCTIONS OF THE DECREE

Faced with the commission of the offences listed above and the integration of the respective administrative offences, the sanctions system outlined in Legislative Decree 231/2001 provides for the application of the following administrative sanctions, depending on the offence committed:

- financial penalties;
- disqualifying sanctions;
- confiscation;
- publication of the judgment.

The disqualifying sanctions, which may only be imposed where expressly provided for, are as follows:

- disqualification;
- suspension or revocation of authorisations, licences or concessions;
- prohibition to contract with the Public Administration;
- exclusion from facilitations, financing, contributions and subsidies, and/or revocation of those already granted;
- ban on advertising goods or services.

Legislative Decree No. 231/2001 also provides that, where there are grounds for the application of a disqualification sanction ordering the interruption of the Entity's activity, the judge may order its continuation by a judicial commissioner appointed for a period equal to the duration of the disqualification sanction that would have been applied, when at least one of the following conditions is met:

- the Entity performs a public service or a service of public necessity the interruption of which may cause serious injury to the community;
- the interruption of the activity may cause significant repercussions on employment, taking into account the size of the entity and the economic conditions of the area in which it is located.

### 1.4 EXEMPTION OF LIABILITY

Article 6 of Legislative Decree No. 231/2001 provides for a form of “*exoneration*” from liability resulting from the commission of offences by senior management, in the event that the Entity proves that:

- a) has adopted and effectively implemented, prior to the commission of the offences,



organisational, management and control Models, suitable for preventing the commission of such offences, the principles of which may also be found in the *“Confindustria Guidelines - Update 06/2021”*;

- b) entrusted the task of supervising the functioning, effectiveness and observance of the Models as well as their updating to an internal body endowed with autonomous powers of initiative and control;
- c) the natural persons committed the offence by fraudulently circumventing the organisation and management model;
- d) there has been no omitted or insufficient supervision by the body referred to in subparagraph (b) above.

With regard to the risk of unlawful conduct in the area of health and safety at work, this system must necessarily take into account current prevention legislation, in particular Legislative Decree 81/2008.

Article 7 of Legislative Decree No. 231/2001 for *“Persons subject to the direction of others and organisation models of the Entity”* provides that:

- the Entity is liable if the commission of the offence was made possible by a failure to comply with management or supervisory obligations;
- in any case, non-compliance with the obligations of management or supervision is excluded if the Entity, before the offence was committed, adopted and effectively implemented an organisational, management and control Model capable of preventing offences of the kind committed.

Basically, Legislative Decree 231/01 requires, in relation to the nature and size of the organisation, as well as the type of activity carried out, that the Entity adopt suitable and effective measures to ensure that the activity is carried out in compliance with the law and that risk situations are promptly discovered and eliminated. Namely that:

- identifies the company activities within the scope of which offences may be committed;
- provides for specific protocols aimed at planning the formation and implementation of the entity's decisions in relation to the offences to be prevented;
- identify ways of managing financial resources that are suitable for preventing the commission of offences;
- provides for information obligations towards the body responsible for supervising the operation of and compliance with the Models;
- introduce an appropriate disciplinary system to sanction non-compliance with the measures indicated in the Organisation, Management and Control Model.

Legislative Decree 231/2001 also requires that there be an effective application of the aforementioned Model, namely:

- periodic verification and, in the event that significant violations of the prescriptions imposed

by the Model are discovered or changes occur in the organisation or activity of the entity or changes in the law, modification of the document;

- the imposition of sanctions for violation of the requirements imposed by the Model.

The adoption of this document, by resolution of the Entity's administrative body, must be accompanied by its effective implementation, so that the Entity can be exonerated from liability.

### **1.5 CONFINDUSTRIA GUIDELINES**

Organisational and management models may be adopted on the basis of codes of conduct drawn up by the associations representing the entities and communicated to the Ministry of Justice, which, in agreement with the competent ministers, may, within 30 days, make observations on the suitability of the models to prevent offences (Article 6(3)).

Koso Parcol S.r.l., during the preparation of this Model, has taken into account the contents of the Confindustria 2021 Guidelines.

## 2 THE COMPANY MODEL PURSUANT TO LEGISLATIVE DECREE 231/2001

Koso Parcol S.r.l., a company founded in 1954 and part of Nihon Koso Co. Ltd - Japan, is a leading manufacturer of control valves and steam desuperheating systems for customers in the following sectors: desalination plants, power generation, oil & gas and ammonia & urea plants.

The Company's main activity is the design, production and marketing of industrial valves and actuators, as well as related components and accessories, such as globe and angle control valves, pressure reducers and attemperature reducers, rotary valves, etc.

The Company is part of an international group of significant size and with a good position in its reference sector. Despite the fact that the Company is managed autonomously and independently, belonging to such an internationally established group gives the Company a reputation for quality and reliability that is fundamental to building and nurturing its business relations with clients of significant importance both nationally and internationally.

During 2018, the Company realized the acquisition of two separate companies operating in the relevant sector. On 8 January 2018, the business unit managed through a specific lease agreement initiated on 1 March 2017 was purchased from "Seven Valves S.r.l. in Liquidation". This transaction had been planned since incorporation and was naturally completed as soon as the necessary conditions were met. Absolutely of greater significance is the purchase, by deed of 14 June 2018, of the company branch owned by the company "Parcol S.p.A.", which has brought about a sizeable dimensional evolution and has abruptly induced significant growth.

The corporate governance structure is based on a traditional organisational model and consists of the following bodies:

- Members' Assembly;
- Board of Directors;
- Executive Committee.

The control body is represented by the Auditing Company in charge of the legal audit of the financial statements and the verification of the consistency of the management report with the financial statements pursuant to Article 14 Legislative Decree NO. 39/2010; the verification of the regular bookkeeping of the company accounts and the correct recording of operating events in the accounting records, pursuant to Article 14 Legislative Decree 39/2010.

The Board of Directors plays a central role within the company organisation. It is responsible for the functions and responsibilities of the strategic and organisational policies and holds, within the scope of the corporate purpose, all the powers that by law or by the Articles of Association are not expressly reserved to the Shareholders' Meeting, in order to provide for the ordinary and extraordinary administration of the Company.

The highest managerial responsibilities within the Company are assigned to the Executive Committee, consisting of the Production Director and the Finance Director, which is responsible for determining the internal and external factors relevant to the purpose and strategic direction of the Company, as well as for achieving the objectives set by the Board of Directors.

The Company has an advanced internal control system, consisting of rules, procedures and organisational structure aimed at monitoring:

- the efficiency and effectiveness of business processes;
- the reliability of economic and financial information;
- compliance with laws, regulations, articles of association and internal procedures;
- the safeguarding of company assets.

Koso Parcol S.r.l., in accordance with the ethical and governance principles and the purposes set forth in its articles of association, adopted this Model **by resolution of the Board of Directors on 11 December 2023 (in accordance with the provisions of Article 6, paragraph 1, letter a) of Legislative Decree No. 231/2001) and appointed the Supervisory Board on the same date.**

The Model consists of a “General Part” and a “Special Part”, conventionally represented by the Matrix of Crime-Risk Activities, accompanied by the control protocols that insist on the risks/offences identified therein to protect the Model.

### 3 THE FUNCTION OF THE MODEL AND ITS GUIDING PRINCIPLES

The principles and rules contained in the Model have the purpose to make persons (members of corporate bodies, employees, collaborators, *partners* in various capacities, etc.) who operate in the name of and/or on behalf of and/or in the interest of the Company, and whose activity could generate offences, fully aware of the criminal unlawfulness of certain behaviours.

The implementation of these activities is totally unacceptable, firmly condemned and contrary to the interests of the Company, even if the latter would seem to be able to benefit from them.

Thanks to constant monitoring of the company's activities and the possibility of reacting promptly, the Company is able to prevent offences from being committed and/or to impose the appropriate sanctions on the perpetrators. Fundamental to this are the tasks entrusted to the Supervisory Board, which is responsible for controlling the actions of persons within sensitive processes.

In preparing this Model, Koso Parcol S.r.l. has taken into account the existing and operating rules and control systems, where deemed suitable also as crime prevention and control measures on sensitive processes. Therefore, this Model, without prejudice to its peculiar purpose relating to Legislative Decree No. 231/2001, is part of the broader control system mainly consisting of the existing *Corporate Governance* rules and Internal Control System (ICS).

In particular, the Company has identified the following specific instruments already existing and aimed at planning the formation and implementation of the Company's decisions also in relation to the offences to be prevented:

- the Italian regulations;
- the Internal Control System, and thus the Articles of Association, company procedures, documentation and provisions relating to the organisational structure;

- the Code of Ethics;
- the operating rules inherent in the administrative, accounting, financial and *reporting* system;
- communication to and training of staff;
- the disciplinary system.

The principles and rules contain in the instruments listed above are not set out in detail in this Model, but they are part of the broader system of organisation and control that it is intended to integrate.

The Company's Model is inspired by key principles such as:

- the requirements set out in Legislative Decree 231/2001 and in particular:
  - ✓ the assignment to a Supervisory Board of the task of promoting the effective and correct implementation of the Model also through the monitoring of corporate conduct and the right to constant information on activities relevant for the purposes of Legislative Decree No. 231/2001;
  - ✓ the provision of adequate resources to the Supervisory Board to support it in its tasks and to achieve reasonably achievable results;
  - ✓ the activity of verifying the functioning of the Model with consequent periodic updates;
  - ✓ awareness-raising activities and dissemination of rules of conduct and internal procedures.
- the general principles of an adequate internal control system and in particular:
  - ✓ the verifiability and traceability of every transaction relevant for the purposes of Legislative Decree 231/2001;
  - ✓ respect for the principle of separation of functions;
  - ✓ the definition of authorisation powers consistent with the assigned responsibilities;
  - ✓ the regulation of activities and controls within the framework of company procedures.

In addition, in implementing the control system, while dutifully carrying out a general audit of the company's activities, account is taken of the priority arising from the significance of the sensitive areas and the likelihood of offences being committed. The prevention system must be such that it cannot be circumvented except fraudulently and, as far as culpable offences are concerned, is not seriously deficient.

### 3.1 RECIPIENTS

The provisions of this Model are binding for the members of the Board of Directors, for all those who hold representative, administrative and management positions in Koso Parcol S.r.l., for employees (meaning all those who are linked to the company by a subordinate employment relationship), for collaborators and external consultants subject to the management or supervision of the Company, all together hereinafter referred to as the "Addressees".

### 3.2 METHODOLOGICAL PATH OF DEFINING THE MODEL

Legislative Decree No. 231/2001 expressly provides that the organisation, management and control model of the Entity shall identify the corporate activities within the scope of which the offences included in the Decree may potentially be committed.

Accordingly, Koso Parcol S.r.l. conducted an in-depth analysis of its social activities.

As part of this activity, the Company first analysed its organisational structure, represented in its Articles of Association, which identifies the persons delegated to manage it, highlighting their roles and hierarchical lines; subsequently, it proceeded to analyse its activities on the basis of the information gathered from the contact persons who, due to the role they hold, have the broadest and deepest knowledge of the operations of the sector they are responsible for.

The results of the activity described above have been summarised in a descriptive sheet (the so-called *Matrix of Crime Risk Activities*) that illustrates in detail the risk profiles of commission of the offences referred to in Legislative Decree No. 231/2001, within the scope of the Company's own activities.

The Matrix of Crime Risk Activities shows the areas at risk of potential commission of the offences provided for by Legislative Decree No. 231/2001 (so-called *Sensitive Activities*), the offences that can be associated with them, examples of their possible methods and purposes, as well as the processes within which, again in principle, the conditions, tools and/or means for committing such offences could be created (so-called *Instrumental/Sensitive Processes*).

### 3.3 MAPPING RISK-OFFENCE ACTIVITIES

On the basis of the analysis thus conducted, certain offences included in the following categories of offences have been assessed as being potentially feasible, in relation to the business model and the activities carried out by the Company:

- Misappropriation of funds, fraud to the detriment of the State, a public body or the European Union or for the purpose of obtaining public funds, computer fraud to the detriment of the State or a public body and fraud in public procurement (Article 24, Legislative Decree no. 231/2001)
- Computer crimes and unlawful data processing (Art. 24-bis, Legislative Decree no. 231/2001)
- Organised crime offences (Article 24-ter, Legislative Decree No. 231/2001)
- Embezzlement, extortion, undue inducement to give or promise benefits, bribery and abuse of office (Article 25, Legislative Decree No. 231/2001)
- Offences against industry and trade (Article 25-bis.1, Legislative Decree No. 231/2001)
- Corporate offences (Article 25-ter of Legislative Decree 231/01)

- Offences for the purpose of terrorism or subversion of the democratic order provided for in the Criminal Code and in special laws (Art. 25-quater, Legislative Decree no. 231/2001)
- Offences against the individual personality (Art. 25-quinquies, Legislative Decree no. 231/2001)
- Offences of manslaughter and grievous or very grievous bodily harm, committed in breach of the rules on accident prevention and on the protection of hygiene and health at work (Article 25-septies, Legislative Decree no. 231/2001);
- Receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin, as well as self-laundering (Article 25-octies, Legislative Decree no. 231/2001);
- Contraband offences (Art. 25-sexiesdecies, Legislative Decree no. 231/2001)
- Copyright infringement offences (Article 25-novies, Legislative Decree No. 231/2001)
- Inducement not to make statements or to make false statements to the judicial authorities (Article 25-decies, Legislative Decree no. 231/2001);
- Environmental offences (Article 25-undecies of Legislative Decree 231/01);
- Employment of illegally staying third-country nationals (Art. 25-duodecies, Legislative Decree no. 231/2001);
- Racism and xenophobia (Art. 25-terdecies, Legislative Decree no. 231/2001);
- Tax offences (Art. 25-quinquiesdecies, Legislative Decree No. 231/2001);

For each of the offences identified as applicable, the following so-called sensitive processes and activities have been identified, within the scope of which, in principle, the conditions, instruments and/or means for the commission of the offence could occur, and specifically:

- Inside Sales (Product Sales)
- Service (After-Sales Services)
- Administration, Finance and Control
- Corporate Governance (Board of Directors and Executive Committee)
- Human Resources
- IT (Information Systems)
- Operations (Production and Assembly) and Engineering (technical department)
- Purchases from third parties
- Quality Assurance
- HSE (Health, Safety and Environment)

The aforementioned processes were analysed for the main areas of activity, which were correlated to specific offence risks (for further details, please refer to the document analysing the areas of activity at risk, i.e. the '*Matrix of activities at risk of offences*', kept at the Company).

The probability of occurrence of the following categories of offences, although it cannot be excluded *tout court*, is considered remote, also considering the business model, the activities performed by the Company and its status as a company not listed on the financial markets. This risk, in any case, is reasonably covered by compliance with the principles set out in the Company's Code of Ethics, which binds all its Recipients to the strictest compliance with applicable laws and regulations:

- Female genital mutilation practices (Article 25-quater.1, Legislative Decree No. 231/2001);
- Market abuse offences (Article 25-sexies, Legislative Decree No. 231/2001);
- Other cases of market abuse (Article 187-quinquies TUF);
- Offences relating to non-cash means of payment (Article 25-octies.1, Legislative Decree No. 231/2001);
- Other offences relating to non-cash means of payment (Article 25-octies.1(2) of Legislative Decree No. 231/2001);
- Fraud in sporting competitions, unlawful gaming or betting and gambling by means of prohibited devices (Article 25-quaterdecies, Legislative Decree no. 231/2001);
- Crimes against the cultural heritage (Article 25-septiesdecies, Legislative Decree No. 231/2001);
- Laundering of cultural goods and devastation and looting of cultural and landscape assets (Art. 25-duodicies Legislative Decree No. 231/2001)

### 3.4 CRIME RISK ANALYSIS

The Company carried out the Risk Assessment 231 activity in a timely manner within the document "*Matrix of Risk-Related Activities*", proceeding according to the following operational steps:

- Identification of risk areas: Koso Parcol S.r.l. proceeded to identify the various corporate areas in which offences applicable pursuant to Legislative Decree 231/2001 could occur. This phase required the analysis of company processes, financial operations, relations with suppliers and customers, and internal company policies.
- Analysis of corporate processes: Koso Parcol S.r.l. carried out a detailed analysis of its corporate processes, in order to identify the vulnerabilities that could favour the commission of offences applicable under Legislative Decree 231/2001. This activity included the identification of critical points in each process, internal control procedures, data and information flows, and the analysis of roles and responsibilities within the organisation.
- Risk assessment: once the potential risks were identified, Koso Parcol S.r.l. proceeded to assess the likelihood of occurrence of the applicable offences and an assessment of the



impact (magnitude) it could have on the organisation should it occur. This assessment process was based on both objective criteria (e.g. frequency of similar events in the sector) and subjective evaluations expressed by experts in the field.

- Risk Classification: each identified risk was classified according to its severity and possible impact on the organisation; the company initially identified the “Gross Risk” as the result of multiplying the probability of occurrence of each offence by the assessment of its possible impact on the organisation. This classification allows attention to be focused on the most critical areas.
- Definition of prevention and control measures: once the risks have been identified and classified, Koso Parcol S.r.l. has proceeded with the definition of prevention and control measures to reduce the likelihood of offences occurring and to mitigate their impact. These measures may include the implementation or definition of existing internal procedures, the strengthening of financial controls, personnel training, the revision of company policies, and the establishment of mechanisms for reporting potential offences. Therefore, the company has identified the “Net Risk”, which differs from the “Gross Risk” in terms of its probability rating, adjusted in the case of control measures already in place (delegations and proxies, rules and procedures, segregation of duties, traceability of information) to mitigate the commission of offences.
- Monitoring and periodic review: Koso Parcol S.r.l. plans and carries out constant monitoring of the effectiveness of prevention and control measures in order to carry out periodic reviews of the crime risk management system. This will make it possible to identify any changes in the corporate or regulatory context that could affect the nature or extent of the risks and to make any necessary changes to ensure the compliance and effectiveness of the system.

#### **4 SUPERVISORY BODY**

Legislative Decree No. 231/2001, for the purposes of exonerating the entity from administrative liability, requires the establishment of an internal control body within each Entity, called the Supervisory Board, endowed with the requisites of autonomy, independence and professionalism, which is entrusted with the task of supervising the actual effectiveness of the Model, its adequacy and compliance with it.

Having regard to the *Confindustria Guidelines for the construction of Organisational, Management and Control Models pursuant to Legislative Decree no. 231/2001*, the activities that the Supervisory Board must perform to adequately supervise and monitor the Model are described below.

##### **4.1 OPERATIONAL AND FINANCIAL AUTONOMY OF THE SUPERVISORY BODY**

The Supervisory Board is endowed with autonomous powers of initiative and control in order to supervise the operation of and compliance with the Model: in order to carry out the inspection activities for which it is responsible, the Supervisory Board has access, in compliance with the *Privacy Law* (Regulation (EU) 2016/679 GDPR and Legislative Decree 196/2003 as amended by Legislative Decree 101/2018) and the *Workers' Statute* (Law 300/1970), to all company documentation that it deems relevant, as well as to the IT and informatic systems relating to the activities at risk of offences.

The Supervisory Board may avail itself of the support of the persons entrusted with the management of the Company, under its direct supervision and responsibility, of external consultants with specific professional skills in the field, for the performance of the activities necessary for the supervisory function. These consultants must always report the results of their work to the Supervisory Board.

In order to guarantee autonomy in the performance of the functions assigned by the Supervisory Board, it is provided here that:

- the activities of the Supervisory Board do not have to be authorised in advance by any body;
- the Supervisory Board has access to all information relating to the Company, including that on computer support, and may directly request information from all Addressees;
- failure to cooperate with the Supervisory Board constitutes a disciplinary offence;
- the Executive Committee annually provides the SB with a *budget* for its financial autonomy;
- the Supervisory Board may activate the allocated financial resources at any time in order to carry out the assigned activity, should it deem it necessary to carry out in-depth investigations.

#### 4.2 ODV IDENTIFICATION AND REQUIREMENTS

Under the provisions of Legislative Decree 231/2001, the Supervisory Board is characterised by the requirements of autonomy, independence, professionalism and continuity of action.

In particular, the above-mentioned requirements can be qualified as follows:

- Autonomy and independence: the Decree requires the Supervisory Board to perform its functions outside the Entity's operational processes, reporting periodically to the Executive Committee and, by means of the annual report, to the Board of Directors, and that it be disengaged from any hierarchical relationship with the same and with the individual heads of Functions (to be understood as persons delegated to manage the Company).

- Professionalism: the Supervisory Board as a whole must possess technical skills and knowledge of the tools useful for the purposes of inspection activities and analysis of the control system as well as legal skills for the prevention of offences (internal/external).

- Continuity of action: the Supervisory Board is required to constantly monitor compliance with the Model by the Addressees, as well as to ensure that it is implemented and updated, representing a constant reference point for all Company personnel

- Integrity: in relation to the provision of causes of ineligibility, revocation, suspension or forfeiture of the function of Supervisory Board as specified below.

In order to respond to the principles set out above, Koso Parcol S.r.l. has decided to entrust a monocratic body, specifically appointed by the Board of Directors, with the title of Supervisory Board. In particular, the Supervisory Board is identified as an independent external professional (not involved in the operational management of the Company), with a training and professional background that enables it to perform its functions with respect to the actual application of the

Model and that, at the same time, has the necessary skills to ensure its dynamism through updating proposals.

### 4.3 TASKS OF THE ODV

The Supervisory Board is entrusted with the task of supervision:

- compliance with the Model by the Addressees;
- on the effectiveness and adequacy of the Model, in relation to the company structure, in terms of its effective capacity to prevent the commission of the offences referred to in Legislative Decree 231/2001;
- on the updating of the Model, where there is a need to adapt it in relation to changed conditions.

On a more specifically operational level, the Supervisory Board is also entrusted with the following tasks:

- activate the supervisory activities provided for in the Model, it being specified that in any case the control activities are the primary responsibility of the operational personnel and are considered an integral part of each process ('line control');
- carry out reconnaissance of the company's activities for the purpose of updating the mapping of areas of activity at risk within the company context;
- verify the need to update the Model;
- coordinating with the persons entrusted with the management of the Company to monitor activities in areas at risk;
- carry out periodic checks on specific operations or acts carried out in areas of activity at risk;
- collect, process and store information proving compliance with the Model, as well as request additions to the list of information that must be mandatorily transmitted to the Supervisory Board or must be kept at its disposal;
- inform the Board of Directors of the need to adopt any disciplinary sanctions, without prejudice to the competence of the Executive Committee for the imposition of sanctions and the related disciplinary proceedings;
- assessing the adequacy of training programmes and the content of periodic communications addressed to the Addressees and aimed at providing them with the necessary awareness and basic knowledge of the regulations pursuant to Legislative Decree No. 231/2001;
- check the actual presence and regular maintenance of the documentation required in relation to the provisions of the Model for the different types of offence;
- report periodically to the Company's Corporate Bodies on the effectiveness and adequacy of the Model.

#### 4.4 APPOINTMENT OF THE SUPERVISORY BOARD, DISQUALIFICATION FROM OFFICE AND COMMUNICATIONS

The appointment of the Supervisory Board is the responsibility of the Board of Directors.

The Supervisory Board remains in office for three years and may be re-elected. The member must be in possess an unquestionable ethical and professional profile and must not be in marital or family relationships with members of the Company's management, the Executive Committee and the Board of Directors.

Upon the appointment, the Board of Directors assigns the Supervisory Board a remuneration and allocates an adequate *budget* to perform the supervisory and control activities provided for in the Model.

An interdict, an incapacitated person, a bankrupt person or someone who has been convicted, even with a sentence that has not become final or with a sentence applying the sentence at the request of the parties, cannot be appointed as a member of the Supervisory Body, and if appointed, they will be removed from office. ex art. 444 c.p.p. (so-called plea bargaining), to a sentence that entails disqualification, even temporary, from public offices or the inability to exercise management roles, or has been convicted, even with a sentence that has not become final or with a sentence for application of the sentence upon request of the parties pursuant to art. 444 c.p.p. (so-called plea bargaining), for having committed one of the crimes provided for by the Legislative Decree. 231/2001. Removal from the post of Supervisory Board member may only occur for just cause and it is subject to a resolution of the Board of Directors.

The following constitute just cause for revocation:

- the establishment of a serious breach by the Supervisory Board in the performance of its duties;
- failure to inform the Executive Committee of a conflict of interest that would prevent the member from remaining a member of the Body;
- the Company's conviction, which has become final, or a judgment applying the penalty at the request of the parties *pursuant to* Article 444 of the Code of Criminal Procedure (so-called plea bargaining), where it appears from the documents that the Supervisory Board did not or insufficiently supervise;
- breach of confidentiality obligations with regard to news and information acquired in the performance of the functions of the Supervisory Board.

The member of the Supervisory Board may withdraw from the appointment at any time with at least 30 days' written notice to be communicated to the Board of Directors by PEC to the address: koso.italy@legalmail.it. The assignment shall be considered terminated only upon the appointment of the new member.

#### 4.5 REPORTING ACTIVITIES BY THE ODV

In order to guarantee full autonomy and independence in the performance of its functions, the Supervisory Board reports directly to the Company's Executive Committee on the state of affairs concerning the implementation of the Model as well as on the results of the supervisory activity carried out in the following ways:

- at least once a year, to the Executive Committee, by means of a written report illustrating the monitoring activities carried out by the Supervisory Board itself, the critical points that have emerged and any corrective or improvement measures appropriate for the implementation of the Model;
- to the Board of Directors and the Shareholders' Meeting, if they deem it necessary each for the areas within their competence, in relation to alleged violations committed by the Chairman or members of the Executive Committee.

Meetings with the corporate bodies to which the Supervisory Board reports must be minuted, and copies of the minutes must be kept by the Supervisory Board and the bodies involved from time to time.

Whenever it deems it appropriate, the Supervisory Board may coordinate with the persons entrusted with the management of the Company in order to obtain as much information as possible or to carry out its activities to the best of its ability.

The Executive Committee and the Board of Directors have the right at any time to request the convening of the Supervisory Board, which, in turn, has the right to request the convening of the aforementioned bodies.

#### 4.6 INFORMATION FLOWS TO THE ODV

Flows Information to the Supervisory Board are periodic or event-driven. In particular, the following information must be communicated to the Supervisory Board:

- on a periodic basis, the information, data, news and documents constituting exceptions and/or exceptions to the Company's procedures, previously identified by the Model or formally requested by the Supervisory Board from the persons entrusted with the management of the Company (so-called information flows), in accordance with the procedures and timeframes indicated by the Model or by the Supervisory Board itself;
- within the scope of the Supervisory Board's verification activities, any information, data, news and document deemed useful and/or necessary for the performance of such verifications, previously identified by the Body and formally requested from the individual persons delegated to manage the Company;
- on an occasional basis, any other information, of any nature whatsoever, concerning the implementation of the Model in the areas of activity at risk of offence and compliance with the provisions of the Decree, which may be useful for the performance of the tasks of the Supervisory Board (so-called reports).

Koso Parcol S.r.l. shall also transmit to the Supervisory Board information concerning:

- measures and/or information from judicial police bodies, or any other authority, from which it is inferred that investigations for offences are being carried out, even against unknown persons, if such investigations involve the Company or its employees, collaborators, corporate bodies, suppliers, consultants, partners;
- notifications of the commencement of proceedings by the judicial police;
- communications concerning changes to the Articles of Association and consequently to the organisational structure, delegations and powers;
- the minutes of the meetings of the Board of Directors;
- information on the sanctioning proceedings carried out and any measures imposed, or of the measures dismissing such proceedings with the relevant reasons, even if they are related to the commission of offences or violation of the rules of conduct or procedures of the Model;
- reports prepared by other bodies, including external bodies, as part of their control activities and from which facts, acts, events or omissions with critical profiles may emerge with respect to compliance with the provisions of Legislative Decree No. 231/2001;
- the conclusions of inspections ordered by internal control functions or internal committees from which responsibility for the commission of offences under Legislative Decree No. 231/2001 derives;
- changes in risk areas;
- contracts concluded with the Public Administration and disbursement of public funds and contributions in favour of the Company.

#### **4.7 REPORTING AND WHISTLEBLOWING**

The addresses of the Organisation, Management and control Model pursuant to Legislative Decree 231/2001 must fulfil precise obligations by reporting possible violations of the Model and also of the predicate offences pursuant Legislative Decree 24/2003.

Therefore, Koso Parcol S.r.l. in compliance with the regulatory provisions introduced by Legislative Decree 24/2023, has set up a process for reporting violations concerning conduct, acts or omissions that harm the public interest or the integrity of the Company., ensuring that whistleblowers are adequately protected through the provision of specific protection measures.

To this end, Koso Parcol has activated specific internal reporting channels aimed at guaranteeing maximum confidentiality of the reporting subject, the facilitator, the people involved and, in any case, mentioned in the report, as well as the content of the same and the related documentation also through the use of encryption tools and through the introduction of specific sanctions into the disciplinary system in the event of retaliation.

More precisely, reports must be transmitted through the following internal channels:

- By completing the form attached to the “Procedure for reporting illegal activities –

Whistleblowing.”

- By an online IT platform, available on the intranet’s Company and on the website <https://kosoparcol.comunicazioneilleciti.it>
- By a specific request of the whistleblower through a direct meeting with the Supervisory Body within a reasonable time and upon written request to the e-mail address: [margiotta@margiottalegal.it](mailto:margiotta@margiottalegal.it).

The management of the reports is entrusted to the Supervisory Body, which must proceed with a timely analysis of the same in order to evaluate their validity and then it can possibly contact the competent internal bodies/functions (e.g. Board of Directors, Executive Committee, Resources Human Manager, etc.) for the related follow-ups such as, for example, the carrying out of any further investigations, the evaluation of any sanctions to be inflicted and verifying the effective application and scope of the aforementioned sanctions, which must be commensurate with the seriousness of the fact committed and quantified with coherence and impartiality.

In view of the above, considering the fact that the person in charge of managing the reports is not responsible for verifying individual responsibilities, whatever their nature, nor for carrying out checks on the legitimacy or merit of acts and measures adopted by the company, under penalty of trespassing on the competences of the subjects responsible for this within each body or administration or the judiciary.

At the same time, the Supervisory body will endeavor to implement all the necessary actions to ensure that the confidentiality of the reporting person is respected and not subject to retaliation, discrimination or, in any case, penalization by any person (except for the occurrence of any obligations of laws that require otherwise).

The reports must be as detailed as possible in order to allow the Supervisory Body to clarify the facts. In particular, the following information must be present:

- the circumstances of time and place in which the reported event occurred;
- the description of the fact;
- personal details or other elements that allow identifying the person to whom the reported facts can be attributed.

For further details and information, please refer to the "Procedure for reporting illegal activities - Whistleblowing", published on the company's website.

#### **4.8 PERIODIC AUDITS**

Checks on the Model are carried out periodically by performing specific in-depth analyses and controls on existing procedures, Company acts and contracts in areas of activity at risk.

The Supervisory Board is entitled to carry out targeted audits, albeit outside the plan of activities defined annually (Monitoring Plan), should it deem it necessary.

The persons in charge of the management of the Company involved in the audits must obligatorily provide the Supervisory Board with any useful information requested by the latter.

## **5 PENALTY SYSTEM**

### **5.1 THE FUNCTION AND PRINCIPLES OF THE SANCTIONS SYSTEM**

Article 6(2)(e) and Article 7(4)(b) of Legislative Decree No. 231/01 establish, with reference both to persons in top management positions and to persons subject to the direction of others, the necessary preparation of “a disciplinary system capable of sanctioning non-compliance with the measures indicated in the Model”.

The effective implementation of the Model and the Code of Ethics cannot disregard the provision of an adequate system of sanctions, which plays an essential function in the system of legislative decree 231/01, constituting the safeguard for internal procedures.

In other words, the provision of an adequate system capable of sanctioning violations of the provisions and organisational procedures referred to by the Model represents a qualifying element of the Model and an essential condition for its concrete operation, application and compliance by all Addressees.

In this respect, it should be pointed out that the application of sanctions does not depend on the concrete commission of an offence and on the possible initiation of criminal proceedings: the purpose of the sanctions envisaged herein is in fact to repress any violation of the provisions of the Model and of the Code of Ethics dictated for the purpose of preventing criminal offences, by promoting in the company staff and in all those who collaborate in any capacity with the Company, the awareness of the latter's firm will to prosecute any violation of the rules set to safeguard the proper performance of the tasks and/or duties assigned.

Therefore, the disciplinary system applicable in the event of violation of the provisions of the Model, the Code of Ethics and the company procedures is aimed at rendering the adoption of the Model and the action of the Supervisory Board effective and efficient, also by virtue of the provisions of Article 6 of the Decree.

A fundamental requirement of sanctions is their proportionality to the breach detected; proportionality that must be assessed according to three criteria:

- seriousness of the breach;
- type of employment relationship established with the service provider (subordinate, para-subordinate, managerial, etc.), taking into account the specific regulatory and contractual framework;
- possible recidivism.

## **5. VIOLATIONS**

The disciplinary system is applied as a result of the following violations:



- non-compliance with the Code of Ethics and the company procedures referred to in the Model;
- lack of or untrue evidence of the activities carried out with regard to the methods of documenting, storing and controlling activities in potential risk areas as defined in the Special Section of the Model, so as to prevent the transparency and verifiability thereof;
- non-compliance, also in the form of evasion, with the control system, carried out by means of the removal, destruction or alteration of the documentation provided for by the procedures in force or by preventing the persons in charge and the Supervisory Board from controlling and/or accessing the requested information and documentation;
- non-compliance with the provisions on signatory powers and the system of delegated powers;
- failure of hierarchical superiors to supervise their subordinates on the correct and effective application of the Code of Ethics and of the procedures in force in the potential risk areas, as defined in the Special Part of the Model;
- failure to comply with the obligation to inform the Supervisory Board and/or the direct superior of any violations of the Model committed by other Employees or Addressees of the Model, of which there is direct and certain evidence;
- failure to inform/train/update internal and external personnel operating in potential risk areas as identified by the special parts of the Model;
- failure to comply with whistleblower protection measures;
- knowingly or with gross negligence making reports that turn out to be unfounded.

The following paragraph sets out the sanctions provided for the different types of Addressees.

### **5.3 MEASURES AND SANCTIONS AGAINST THE BOARD OF DIRECTORS**

The Company rigorously assesses breaches of this Model implemented by those who represent its top management and manifest its image towards employees, shareholders, creditors and the public. The formation and consolidation of a corporate ethics sensitive to the values of fairness and transparency presupposes first of all that these values are acquired and respected by those who guide corporate decisions, so as to set an example and stimulate all those who, at any level, work for the Company.

Depending on the seriousness of the breach, the Board of Directors shall take the measures deemed most appropriate within the framework of the applicable legislation, including the revocation of the person's assignment.

In cases deemed more serious, the Board of Directors convenes the Assembly for appropriate measures.

In any case, this is without prejudice to the right of companies to bring liability and compensation

actions.

#### **5.4 MEASURES AND SANCTIONS AGAINST THE EXECUTIVE COMMITTEE**

In the event of an ascertained breach of the Model or the Code of Ethics by one or more members of the Executive Committee, the Supervisory Board shall promptly inform the entire Executive Committee, so that, in cooperation with the Board of Directors, it may take or promote the most appropriate and adequate initiatives, depending on the seriousness of the breach detected and in accordance with the powers provided for by the laws in force and the Articles of Association.

In the event of a violation of the Model by the entire Executive Committee, the Supervisory Board shall promptly inform the Board of Directors, which shall adopt appropriate sanctioning measures such as, by way of example, temporary suspension from office and, in the most serious cases, revocation from the same.

#### **5.5 MEASURES AND SANCTIONS AGAINST EMPLOYEES**

Failure to comply with the procedures described in the Model adopted by the Company pursuant to Legislative Decree No. 231/2001, as well as violations of the provisions and principles set out in the Code of Ethics, entail the application of disciplinary sanctions identified against employees, which will be applied in compliance with the procedures set out in Article 7 of Law No. 300/1970 (the so-called Workers' Statute), the current CCNL for the category and any special rules applicable.

If one or more of the breaches indicated in the previous paragraph are ascertained, the following disciplinary measures shall be imposed, on the basis of the specific collective labour agreement for the category applied, depending on its seriousness and possible repetition:

- a) verbal or written reprimand;
- b) fine;
- c) suspension from work and pay for a period not exceeding five days;
- d) dismissal.

In particular, for example:

- a) Employees who violate the internal procedures laid down in this Model (e.g. who fail to observe the prescribed procedures, fail to notify the Supervisory Board of the prescribed information, fail to carry out checks, etc.) or who, in the performance of activities in the Risk Areas, adopt a conduct that does not comply with the provisions of the Model itself, shall incur a verbal or written reprimand, since such conduct constitutes non-compliance with the provisions brought to their attention by service orders or other suitable means by the Company;
- b) An employee who repeatedly violates the internal procedures laid down in this Model or adopts, in the performance of activities in the Risk Areas, a conduct that does not comply with the provisions of the Model on several occasions shall incur a fine, since such conduct

must be considered as repeated failure to comply and/or non-compliance with the provisions brought to his attention by service orders or other suitable means by the Company;

- c) An employee shall be suspended from work and pay if he/she violates the internal procedures laid down in this Model or adopts, in the performance of activities in the Risk Areas, a conduct that does not comply with the provisions of the Model, or performs acts contrary to the interests of the Company, causing damage to the Company or exposing it to an objective situation of danger for the integrity of the Company's assets, since such conduct must be considered as causing damage or a situation of danger for the integrity of the Company's assets;
- d) Any employee who adopts, in the performance of activities in the Risk Areas, a conduct that is clearly in breach of the provisions of this Model and such as to determine the concrete application against the Company of the measures laid down in the Decree or in the Consolidated Law on Finance shall be liable to be dismissed, since such conduct must be construed as the performance of acts that radically undermine the Company's trust in him/her, or as the occurrence of the breaches referred to in the preceding points, resulting in serious prejudice to the Company.

## **5.6 MEASURES AND SANCTIONS AGAINST MANAGERS**

In the event of violation, by Managers, of the internal procedures provided for by this Model or the adoption, in the performance of activities in the Risk Areas, of a conduct that does not comply with the prescriptions of the Model, the most appropriate measures will be applied against those responsible, in accordance with the provisions of the National Collective Labour Agreement for Industrial Managers, including termination of employment.

It should also be noted that the procedures provided for by Article 7 of Law No. 300/1970 and any special rules applicable must also be observed when imposing sanctions on managers.

## **5.7 DAMAGES**

The Company have the right to claim compensation from Managers and (non-managerial) employees for damages incurred as a result of conduct that does not comply with the requirements, including damages caused by the application of the measures provided for by Legislative Decree No. 231/2001 by the Judge.

## **5.8 MEASURES AND SANCTIONS AGAINST PERSONS HAVING CONTRACTUAL/COMMERCIAL RELATIONS WITH THE COMPANY**

Failure to comply with the rules set out in the Model adopted by the Company pursuant to Legislative Decree 231/2001, as well as violations of the requirements and principles laid down in the Code of Ethics by

- suppliers;

- customers;
- collaborators;
- business partners;

having a contractual/commercial relationship with the Company, may determine, in accordance with the provisions of the specific contractual relationship, the termination of the relevant contract, without prejudice to the right to claim compensation for damages incurred as a result of such conduct, including damages caused by the application by the Judge of the measures provided for by Legislative Decree No. 231/2001.

## **5.9 THE HOLDER OF THE SANCTIONING POWER**

For facts and acts that are relevant pursuant to Legislative Decree 231/01, the Board of Directors and the Executive Committee hold the power of sanction.

Disciplinary proceedings are initiated by the Personnel Manager, also at the instigation of the Supervisory Board, following a possible breach of the Model and/or the Code of Ethics. The Supervisory Body, if requested, may play a consultative role throughout the disciplinary proceedings in order to acquire any useful elements in view of the constant updating of the Model or the Code of Ethics.

Upon the report of the Supervisory Board and after hearing the opinion of the hierarchical superior of the author of the reported conduct, depending on the subject and the severity of the sanction, the Board of Directors or the Executive Committee shall decide on the imposition of the sanction, whether civil or disciplinary.

The disciplinary system is subject to constant review and evaluation by the Supervisory Board with the participation of the company departments and functions.

## **6 TRAINING AND DISSEMINATION OF THE MODEL**

### **6.1 EMPLOYEE TRAINING**

Koso Parcol S.r.l., aware of the importance that training and information aspects assume in a prevention perspective, defines a communication and training programme aimed at guaranteeing the dissemination of the main contents of the Decree and the obligations deriving therefrom, as well as the provisions of the Model and the principles of the Code of Ethics.

Taking into account the corporate purpose of the Company, information and training activities for personnel and Addressees in general take the form of the organisation of meetings and conferences aimed at disseminating knowledge of Legislative Decree No. 231/2001 and the provisions deriving therefrom.

However, on specific areas related to the Company's particular risk areas and the consequent control protocols, a training and information activity is carried out for Company personnel, which has a greater degree of depth for those who work in areas of activity at risk.

These activities are managed in coordination with the Supervisory Board.

With regard to the dissemination of the Model in the corporate context, Koso Parcol S.r.l. shall:

- sending of a communication signed by the Chairman to all the Addressees, concerning the adoption of this Model and the establishment of the Supervisory Board, with an indication of the names of its members and the address at which they can contact it (this information must be renewed when the Model is updated);
- publication of the Model through any other communication tool deemed appropriate.

The documentation relating to information and training activities is kept by the Secretariat and periodically transmitted to the Supervisory Board for the performance of the relevant adequacy checks.

## **6.2 INFORMATION TO THIRD PARTIES**

Third parties (e.g. suppliers, consultants, customers) are informed by the means deemed most appropriate of the Company's compliance with Legislative Decree 231/2001.

## **7 UPDATING THE MODEL**

The Executive Committee provides for the update of the Model as a result of:

- regulatory changes and doctrinal and jurisprudential developments concerning the administrative liability of entities.
- significant violations of the provisions of the Model that highlight the need for its revision;
- identification of further sensitive activities, connected with the start-up of new activities by the Company, or changes to those previously identified;
- changes in the organisational structure of the Company;
- identification of possible areas for improvement of the Model identified by the Supervisory Board following its periodic verification and monitoring activities;

To this end, the Supervisory Board has the task of notifying the Executive Committee of the need to amend or update the Model.

## ANNEX 1

### PREDICATE OFFENCES PURSUANT TO LEGISLATIVE DECREE 231/2001

1. **Misappropriation of funds, fraud to the detriment of the State, a public body or the European Union or for the purpose of obtaining public funds, computer fraud to the detriment of the State or a public body and fraud in public supplies (Article 24, Legislative Decree no. 231/2001) [Article amended by Law no. 161/2017 and Legislative Decree no. 75/2020].**
  - Embezzlement of public funds (Article 316-bis of the criminal code) [Article amended by Decree-Law No. 13/2022].
  - Unlawful appropriation of public funds (Article 316-ter of the Criminal Code) [Article amended by Law no. 3/2019 and Decree-Law no. 13/2022].
  - Fraud to the detriment of the State or other public body or the European Communities (Article 640(2)(1) of the Criminal Code)
  - Aggravated fraud to obtain public funds (Article 640-bis of the criminal code) [Article amended by Decree-Law No. 13/2022].
  - Computer fraud to the detriment of the State or other public body (Article 640-ter of the criminal code)
  - Fraud in public supply (Article 356 of the Criminal Code) [introduced by Legislative Decree No. 75/2020].
  - Fraud to the detriment of the European Agricultural Fund (Article 2. L. 23/12/1986, n.898) [introduced by Legislative Decree n. 75/2020].
2. **Computer offences and unlawful processing of data (Art. 24-bis, Legislative Decree no. 231/2001) [article added by Law no. 48/2008; amended by Legislative Decree no. 7 and 8/2016 and by Legislative Decree no. 105/2019].**
  - Computer documents (Article 491-bis of the criminal code)
  - Unauthorised access to informatic or telematic systems (Article 615-ter of the criminal code)
  - Unauthorised possession, dissemination and installation of equipment, codes and other means of access to informatic or telematic systems (Article 615-quater of the criminal code) [Article amended by Law No. 238/2021].
  - Possession, dissemination and unauthorised installation of computer equipment, devices or programmes intended to damage or interrupt informatic or telematic systems (Article 615-quinquies of the criminal code) [Article amended by Law No. 238/2021].
  - Illegal interception, obstruction or interruption of informatic or telematic communications (Article 617-quater of the criminal code) [Article amended by Law No. 238/2021].
  - Possession, dissemination and unauthorised installation of equipment and other means of

intercepting, impeding or interrupting informatic or telematic communications (Article 617-quinquies of the Criminal Code) [Article amended by Law No. 238/2021].

- Damage to information, data and programmes (Article 635-bis of the criminal code)
- Damage to information, data and programmes used by the State or other public body or in any case of public utility (Article 635-ter of the Criminal Code)
- Damage to informatic or telematic systems (Article 635-quater of the criminal code)
- Damage to informatic or telematic systems of public utility (Article 635-quinquies of the criminal code)
- Computer fraud by the electronic signature certifier (Article 640-quinquies of the criminal code)
- Violation of the rules on the National Cybersecurity Perimeter (Article 1, paragraph 11, Decree-Law No. 105 of 21 September 2019)

### **3. Organised crime offences (Art. 24-ter, Legislative Decree no. 231/2001) [article added by Law no. 94/2009 and amended by Law no. 69/2015].**

- Mafia-type association including foreigners (Article 416-bis of the Criminal Code) [Article amended by Law No. 69/2015].
- Criminal conspiracy (Article 416 of the criminal code)
- Political-mafia electoral exchange (Article 416-ter of the Criminal Code) [so replaced by Article 1, paragraph 1, Law no. 62 of 17 April 2014, as from 18 April 2014, pursuant to the provisions of Article 2, paragraph 1 of the same Law 62/2014)
- Kidnapping for the purpose of extortion (Article 630 of the criminal code)
- Association aimed at illicit trafficking of narcotic or psychotropic substances (Article 74 of Presidential Decree No. 309 of 9 October 1990) [Paragraph 7-bis added by Legislative Decree No. 202/2016].
- All offences if committed by availing oneself of the conditions provided for by Article 416-bis of the criminal code in order to facilitate the activities of the associations provided for in the same Article (Law 203/91)
- Illegal manufacture, introduction into the State, offering for sale, transfer, possession and carrying in a public place or a place open to the public of weapons of war or war-like weapons or parts thereof, explosives, clandestine weapons as well as more common firearms excluding those provided for by Article 2(3) of Law No. 110 of 18 April 1975 (Article 407(2)(a)(5) of the Code of Criminal Procedure)

### **4. Embezzlement, extortion, undue induction to give or promise benefits, bribery and abuse of office (Art. 25, Legislative Decree no. 231/2001) [amended by Law no. 190/2012, Law no. 3/2019 and Legislative Decree no. 75/2020].**

- Extortion (Article 317 of the Criminal Code) [Article amended by Law No. 69/2015].

- Corruption for the exercise of the function (Article 318 of the Criminal Code) [amended by Law No. 190/2012, Law No. 69/2015 and Law No. 3/2019]
- Corruption for an act contrary to official duties (Article 319 of the Criminal Code) [Article amended by Law No. 69/2015].
- Aggravating circumstances (Article 319-bis of the Criminal Code)
- Bribery in judicial acts (Article 319-ter of the Criminal Code) [Article amended by Law No. 69/2015].
- Undue inducement to give or promise benefits (Article 319-quater of the Criminal Code) [Article added by Law no. 190/2012 and amended by Law no. 69/2015].
- Bribery of a person in charge of a public service (Article 320 of the criminal code)
- Sentences for the corrupter (Art. 321 of the criminal code)
- Incitement to bribery (Article 322 of the criminal code)
- Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery, abuse of office, of members of international courts or bodies of the European Communities or of international parliamentary assemblies or international organisations and of officials of the European Communities and of foreign States (Article 322-bis of the Criminal Code) [amended by Law no. 190/2012 and by Law no. 3/2019].
- Trafficking in unlawful influence (Article 346-bis of the Criminal Code) [amended by L. 3/2019].
- Embezzlement (limited to the first paragraph) (Article 314 of the Criminal Code) [introduced by Legislative Decree No. 75/2020].
- Embezzlement by profiting from another person's error (Article 316 of the Criminal Code) [introduced by Legislative Decree No. 75/2020].
- Abuse of authority (Article 323 of the Criminal Code) [introduced by Legislative Decree No. 75/2020].

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

- Alteration of coins (Article 454 of the criminal code)
- Counterfeiting of coins, spending and introduction into the State, with prior agreement, of counterfeit money (Article 453 of the criminal code)
- Spending and introduction into the State, without concert, of counterfeit money (Article 455 of the criminal code)
- Spending of counterfeit currency received in good faith (Article 457 of the criminal code)
- Forgery of revenue stamps, introduction into the State, purchase, possession or putting into



circulation of falsified revenue stamps (Article 459 of the Criminal Code)

- Counterfeiting of watermarked paper in use for the manufacture of public credit cards or stamps (Article 460 of the criminal code)
- Manufacture or possession of watermarks or instruments intended for the counterfeiting of money, revenue stamps or watermarked paper (Article 461 of the Criminal Code)
- Use of counterfeit or altered stamps (Article 464 of the Criminal Code)
- Counterfeiting, alteration or use of trademarks or distinctive signs or of patents, models and designs (Article 473 of the criminal code)
- Introduction into the State and trade of products with false signs (Article 474 of the Criminal Code)

**6. Offences against industry and trade (Article 25-bis.1, Legislative Decree no. 231/2001) [article added by Law no. 99/2009].**

- Unlawful competition with threat or violence (Article 513-bis of the Criminal Code)
- Disturbing the freedom of industry or trade (Article 513 of the criminal code)
- Fraud against national industries (Article 514 of the criminal code)
- Fraud in the exercise of trade (Article 515 of the criminal code)
- Sale of non-genuine food substances as genuine (Article 516 of the criminal code)
- Sale of industrial products with false signs (Article 517 of the Criminal Code)
- Manufacture of and trade in goods made by usurping industrial property rights (Article 517-ter of the Criminal Code)
- Counterfeiting of geographical indications or designations of origin of agri-food products (Article 517-quater of the criminal code)

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

- False corporate communications (Article 2621 of the Civil Code) [Article amended by Law No. 69/2015].
- Minor events (Article 2621-bis of the Civil Code)
- False corporate communications of listed companies (Article 2622 of the Civil Code) [Article amended by Law No. 69/2015].
- Obstruction of control (Article 2625(2) of the Civil Code)
- Wrongful restitution of capital contributions (Article 2626 of the Civil Code)
- Illegal distribution of profits and reserves (Article 2627 of the Civil Code)

- Illegal transactions involving shares or quotas of the company or the parent company (Article 2628 of the Civil Code)
- Transactions to the detriment of creditors (Article 2629 of the Civil Code)
- Failure to disclose a conflict of interests (Article 2629-bis of the Civil Code) [added by Law No. 262/2005].
- Fictitious capital formation (Article 2632 of the Civil Code)
- Undue distribution of company assets by liquidators (Article 2633 of the Civil Code)
- Bribery among private individuals (Article 2635 of the Civil Code) [added by Law No. 190/2012; amended by Legislative Decree No. 38/2017 and Law No. 3/2019]
- Incitement to bribery among private parties (Article 2635-bis of the Civil Code) [added by Legislative Decree No. 38/2017 and amended by Law No. 3/2019].
- Unlawful influence on the shareholders' meeting (Article 2636 of the Civil Code)
- Market trading (Article 2637 of the Civil Code)
- Obstacle to the exercise of the functions of public supervisory authorities (Article 2638(1) and (2) of the Civil Code)
- False or omitted declarations for the issuance of the preliminary certificate (Article 54 of Legislative Decree no. 19/2023) [added by Legislative Decree no. 19/2023].

**8. Offences committed for the purpose of terrorism or subversion of the democratic order provided for by the Criminal Code and special laws (Article 25-quater, Legislative Decree no. 231/2001) [Article added by Law no. 7/2003].**

- Subversive associations (Article 270 of the criminal code)
- Associations for the purposes of terrorism, including international terrorism or subversion of the democratic order (Article 270 bis of the criminal code)
- Aggravating and mitigating circumstances (Article 270-bis.1 of the Criminal Code) [introduced by Legislative Decree No. 21/2018].
- Assistance to associates (Article 270b of the criminal code)
- Recruitment for the purposes of terrorism, including international terrorism (Article 270c of the Criminal Code)
- Organisation of transfer for purposes of terrorism (Article 270-quater.1) [introduced by Decree-Law No. 7/2015, converted, with amendments, by Law No. 43/2015].
- Training in activities for the purposes of terrorism, including international terrorism (Article 270 quinquies of the criminal code)
- Financing of conduct for the purpose of terrorism (Act No. 153/2016, Article 270 quinquies.1 of the Criminal Code)

- Subtraction of goods or money subjected to seizure money (Article 270d.2 of the criminal code)
- Conduct for the purposes of terrorism (Article 270e of the criminal code)
- Attack for the purposes of terrorism or subversion (Article 280 of the criminal code)
- Acts of terrorism with deadly or explosive devices (Article 280 bis of the criminal code)
- Acts of nuclear terrorism (Article 280b of the criminal code)
- Kidnapping for the purpose of terrorism or subversion (Article 289 bis of the criminal code)
- Kidnapping for the purpose of coercion (Article 289-ter of the Criminal Code) [introduced by Legislative Decree 21/2018].
- Incitement to commit any of the offences provided for by Chapters 1 and 2 (Article 302 of the criminal code)
- Political conspiracy by agreement (Art. 304 Penal Code)
- Political conspiracy by association (Article 305 of the Criminal Code)
- Armed gangs: training and participation (Article 306 of the criminal code)
- Assisting participants in conspiracies or armed gangs (Article 307 of the criminal code)
- Possession, hijacking and destruction of an aircraft (Law No. 342/1976, Art. 1)
- Damage to ground installations (L. No. 342/1976, Art. 2)
- Sanctions (L. No. 422/1989, Art. 3)
- Active Repentance (Legislative Decree No. 625/1979, Art. 5)
- New York Convention of 9 December 1999 (Art. 2)

**9. Female genital mutilation practices (Article 25-quater.1, Legislative Decree no. 231/2001) [Article added by Law no. 7/2006].**

- Practices of mutilation female genital organs (Article 583-bis of the criminal code)

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

- Reduction or keeping in slavery or servitude (Article 600 of the criminal code)
- Child prostitution (Article 600-bis of the criminal code)
- Child pornography (Article 600-ter of the criminal code)
- Possession of or access to pornographic material (Article 600-quater) [Article amended by Law No. 238/2021].
- Virtual pornography (Article 600-quater.1 of the Criminal Code) [added by Article 10, Law No. 38 of 6 February 2006].

- Tourism initiatives aimed at the exploitation of child prostitution (Article 600-quinquies of the criminal code)
- Human trafficking (Article 601 of the Criminal Code) [amended by Legislative Decree 21/2018].
- Purchase and sale of slaves (Article 602 of the criminal code)
- Illegal intermediation and exploitation of labour (Article 603-bis of the criminal code)
- Solicitation of minors (Article 609-undecies of the criminal code) [Article amended by Law No. 238/2021].

**11. Market abuse offences (Article 25-sexies, Legislative Decree no. 231/2001) [article added by Law no. 62/2005].**

- Market manipulation (Article 185 Legislative Decree No. 58/1998) [Article amended by Legislative Decree 107/2018 and Law No. 238/2021].
- Abuse or illicit communication of privileged information. Recommending or inducing others to commit abuse of privileged information (Article 184 of Legislative Decree no. 58/1998) [Article amended by Law no. 238/2021].

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

- Prohibition of market manipulation (Art. 15 EU Reg. No. 596/2014)
- Prohibition of abuse of privileged information and illicit communication of privileged information (Art. 14 EU Reg. No. 596/2014)

**13. Offences of manslaughter and grievous or very grievous negligent injury, committed in violation of the rules on accident prevention and on the protection of hygiene and health at work (Art. 25-septies, Legislative Decree no. 231/2001) [Article added by Law no. 123/2007; amended L. no. 3/2018].**

- Unintentional bodily harm (Article 590 of the Criminal Code)
- Manslaughter (Article 589 of the Criminal Code)

**14. Offences of receiving, laundering and using money, goods or benefits of unlawful origin, as well as self-laundering (Article 25-octies, Legislative Decree no. 231/2001) [Article added by Legislative Decree no. 231/2007; amended by Law no. 186/2014 and by Legislative Decree no. 195/2021].**

- Receiving stolen goods (Article 648 of the Criminal Code) [Article amended by Legislative Decree 195/2021].
- Money laundering (Article 648-bis of the criminal code) [Article amended by Legislative Decree 195/2021].
- Use of money, goods or benefits of unlawful origin (Article 648-ter of the Criminal Code) [Article amended by Legislative Decree 195/2021].
- Self money laundering (Article 648-ter.1 of the Criminal Code) [Article amended by Legislative Decree 195/2021].

**15. Offences relating to non-cash payment instruments (Article 25-octies.1, Legislative Decree no. 231/2001) [article added by Legislative Decree no. 184/2021].**

- Misuse and counterfeiting of non-cash payment instruments (Article 493-ter of the Criminal Code)
- Possession and distribution of computer equipment, devices or programmes aimed at committing offences involving non-cash payment instruments (Article 493-quater of the Criminal Code)
- Computer fraud aggravated by the creation of transfer of money, monetary value or virtual currency (Article 640-ter of the criminal code)

**16. Other offences relating to non-cash means of payment (Article 25-octies.1 paragraph 2, Legislative Decree no. 231/2001) [Article added by Legislative Decree 184/2021].**

- Other types of offences

**17. Offences relating to copyright infringement (Article 25-novies, Legislative Decree no. 231/2001) [article added by Law no. 99/2009].**

- Making available to the public, in a system of telematic networks, by means of connections of any kind, a protected intellectual work, or part of it (Article 171, Law No. 633/1941, paragraph 1(a) bis)
- Offences referred to the previous paragraph committed in respect of works of others not intended for publication where their honour or reputation is offended (Article 171, Law No. 633/1941, paragraph 3)
- Unauthorised duplication, for profit, of computer programs; import, distribution, sale or possession for commercial or entrepreneurial purposes or rental of programs contained in media not marked by the SIAE; preparation of means to remove or circumvent protection devices of computer programs (Article 171-bis, paragraph 1 of Law No. 633/1941)
- Reproduction, transfer to another medium, distribution, communication, presentation or demonstration in public, of the contents of a database; extraction or re-use of the database; distribution, sale or rental of databases (Art. 171-bis Law No. 633/1941 para. 2)
- Unauthorised duplication, reproduction, transmission or dissemination in public by any process, in whole or in part, of intellectual works intended for the television, cinema, sale or rental of records, tapes or similar media or any other media containing phonograms or videograms of musical, cinematographic or audiovisual works assimilated or sequences of moving images literary, dramatic, scientific or didactic, musical or dramatic-musical, multimedia works, even if inserted in collective or composite works or databases; reproduction, duplication, transmission or unauthorised dissemination, sale or trade, transfer for any reason or unauthorised importation of more than fifty copies or specimens of works protected by copyright and related rights; entering into a system of telematic networks, through connections of any kind, of an original work protected by copyright, or part of it (Article 171-ter law no. 633/1941)

- Failure to notify the SIAE of the identification data of media not subject to the mark or false declaration (Article 171-septies of Law No. 633/1941)
- Fraudulent production, sale, import, promotion, installation, modification, use for public and private use of apparatus or parts of apparatus suitable for decoding audiovisual transmissions with conditional access made over the air, by satellite, by cable, in both analogue and digital form (Article 171-octies of Law No. 633/1941).

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

- Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the criminal code).

**19. Environmental offences (Art. 25-undecies, Legislative Decree no. 231/2001) [article added by Legislative Decree no. 121/2011, amended by Law no. 68/2015, amended by Legislative Decree no. 21/2018].**

- Environmental disaster (Article 452-quater of the Criminal Code)
- Environmental pollution (Article 452-bis of the criminal code)
- Culpable offences against the environment (Article 452-quinquies of the Criminal Code)
- Trafficking and abandonment of highly radioactive material (Article 452-sexies of the criminal code)
- Aggravating circumstances (Article 452-octies of the Criminal Code)
- Killing, destroying, capturing, taking or keeping specimens of protected wild animal or plant species (Article 727-bis of the criminal code)
- Destruction or deterioration of habitats within a protected site (Article 733-bis of the criminal code)
- Import, export, possession, use for profit, purchase, sale, display or possession for sale or commercial purposes of protected species (Law No 150/1992, Art. 1, Art. 2, Art. 3-bis and Art. 6)
- Discharges of industrial waste water containing hazardous substances; discharges to soil, subsoil and groundwater; discharges into the sea from ships or aircraft (Legislative Decree No. 152/2006, Art. 137)
- Unauthorised waste management activities (Legislative Decree No. 152/2006, Art. 256)
- Pollution of soil, subsoil, surface water or groundwater (Legislative Decree No. 152/2006, Art. 257)
- Illegal waste trafficking (Legislative Decree No. 152/2006, Article 259)
- Breach of reporting obligations, keeping of compulsory registers and forms (Legislative Decree No. 152/2006, Art. 258)

- Organised activities for the illegal trafficking of waste (Article 452-quaterdecies of the Criminal Code) [introduced by Legislative Decree No. 21/2018].
- False information on the nature, composition and chemical/physical characteristics of waste in the preparation of a waste analysis certificate; inclusion in SISTRI of a false waste analysis certificate; omission or fraudulent alteration of the hard copy of the SISTRI form - handling area in the transport of waste (Legislative Decree no. 152/2006, Article 260-bis)
- Sanctions (Legislative Decree No. 152/2006, Art. 279)
- Intentional pollution caused by ships (Legislative Decree No. 202/2007, Art. 8)
- Negligent pollution caused by ships (Legislative Decree No. 202/2007, Art. 9)
- Cessation and reduction of the use of harmful substances (Law No 549/1993 Art. 3)

**20. Employment illegally staying of third country nationals (Art. 25-duodecies, Legislative Decree no. 231/2001) [article added by Legislative Decree no. 109/2012, amended by Law no. 161 of 17 October 2017].**

- Provisions against illegal immigration (Art. 12, paras. 3, 3 bis, 3 ter and 5, Legislative Decree no. 286/1998)
- Employment of third-country nationals whose stay is irregular (Article 22(12a) of Legislative Decree No 286/1998)

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

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

**22. Fraud in sporting competitions, unlawful gaming or betting and games of chance exercised by means of prohibited devices (Article 25-quaterdecies, Legislative Decree no. 231/2001) [article added by Law no. 39/2019].**

- Fraud in sporting competitions (Article 1, Law No. 401/1989)
- Unlawful gaming or betting activities (Article 4, Law No 401/1989)

**23. Tax offences (Art. 25-quinquesdecies, Legislative Decree no. 231/2001) [article added by Law no. 157/2019 and Legislative Decree no. 75/2020].**

- Fraudulent declaration using invoices or other documents for non-existent transactions (Article 2 of Legislative Decree No. 74/2000)
- Fraudulent declaration by means of other devices (Article 3 of Legislative Decree No. 74/2000)
- Issuance of invoices or other documents for non-existent transactions (Article 8 of Legislative Decree No. 74/2000)
- Concealment or destruction of accounting documents (Article 10 of Legislative Decree No. 74/2000)

- Fraudulent evasion of taxes (Article 11 of Legislative Decree No. 74/2000)
- False declaration (Article 4 of Legislative Decree no. 74/2000) [introduced by Legislative Decree no. 75/2020].
- Omitted declaration (Article 5 of Legislative Decree no. 74/2000) [introduced by Legislative Decree no. 75/2020].
- Undue compensation (Article 10-quater of Legislative Decree No. 74/2000) [introduced by Legislative Decree No. 75/2020].

**24. Contraband (Art. 25-sexiesdecies, Legislative Decree no. 231/2001) [article added by Legislative Decree no. 75/2020].**

- Contraband in the movement of goods across land borders and customs areas (Article 282 Presidential Decree No. 43/1973)
- Contraband in the movement of goods in border lakes (Article 283 Presidential Decree No. 43/1973)
- Contraband in the maritime movement of goods (Article 284 Presidential Decree No. 43/1973)
- Contraband in the movement of goods by air (Article 285 Presidential Decree No. 43/1973)
- Contraband in non-customs zones (Article 286 Presidential Decree No 43/1973)
- Contraband for undue use of goods imported with customs facilities (Article 287 Presidential Decree No. 43/1973)
- Contraband in customs warehouses (Article 288 Presidential Decree No. 43/1973)
- Contraband in cabotage and traffic (Article 289 Presidential Decree No. 43/1973)
- Contraband in the export of goods eligible for duty drawback (Article 290 Presidential Decree No. 43/1973)
- Contraband on temporary import or export (Article 291 Presidential Decree No. 43/1973)
- Contraband of foreign manufactured tobacco (Article 291-bis Presidential Decree No 43/1973)
- Aggravating circumstances of the offence of smuggling foreign manufactured tobacco (Article 291-ter Presidential Decree No. 43/1973)
- Criminal association for the purpose of smuggling foreign manufactured tobacco (Article 291-quater of Presidential Decree No. 43/1973)
- Other cases of smuggling (Article 292 Presidential Decree No 43/1973)
- Aggravating circumstances of smuggling (Article 295 Presidential Decree No 43/1973)

**25. Offences against the cultural heritage (Art. 25-septiesdecies, Legislative Decree no. 231/2001) [Article added by Law no. 22/2022].**

- Theft of cultural goods (Article 518-bis of the criminal code)



- Misappropriation of cultural goods (Article 518-ter of the criminal code)
- Receipt of cultural goods (Article 518-quater of the criminal code)
- Falsification of private documents relating to cultural goods (Article 518-octies of the criminal code)
- Violations relating to the alienation of cultural goods (Article 518-novies of the criminal code)
- Illegal importation of cultural goods (Article 518-decies of the criminal code)
- Illegal export or export of cultural goods (Art. 518-undecies of the criminal code)
- Destruction, dispersion, deterioration, defacement, defacement and illegal use of cultural or landscape heritage (Article 518-duodecies of the criminal code)
- Counterfeiting of works of art (Article 518-quaterdecies of the Criminal Code)

**26. Laundering of cultural goods and devastation and looting of cultural and landscape heritage (Article 25-duodevicies, Legislative Decree no. 231/2001) [Article added by Law no. 22/2022].**

- Laundering of cultural goods (Article 518-sexies of the criminal code)
- Destruction and looting of cultural and landscape heritage (Article 518-terdecies of the criminal code)

**27. Liability of entities for administrative offences resulting from offences (Art. 12, L. n. 9/2013) [The following shall apply to entities operating in the virgin olive oil sector]**

- Trade in counterfeit or adulterated foodstuffs (Article 442 of the criminal code)
- Adulteration and counterfeiting of foodstuffs (Article 440 of the criminal code)
- Trade in harmful foodstuffs (Article 444 of the Criminal Code)
- Counterfeiting, alteration or use of distinctive signs of original works or industrial products (Article 473 of the criminal code)
- Introduction into the State and trade of products with false signs (Article 474 of the Criminal Code)
- Fraud in the exercise of trade (Article 515 of the criminal code)
- Sale of non-genuine food substances as genuine (Article 516 of the criminal code)
- Sale of industrial products with misleading signs (Article 517 of the Criminal Code)
- Counterfeiting of geographical indications designations of origin of agri-food products (Article 517-quater of the criminal code)

**28. Transnational offences (Law no. 146/2006) [The following offences constitute grounds for the administrative liability of entities if committed transnationally].**

- Provisions against illegal immigration (Article 12(3), (3-bis), (3-ter) and (5) of the Consolidated Text of Legislative Decree No. 286 of 25 July 1998)

- Association aimed at the illegal trafficking of narcotic or psychotropic substances (Article 74 of the Consolidated Text of Presidential Decree No 309 of 9 October 1990)
- Criminal association for the purpose of smuggling foreign manufactured tobacco (Article 291-quater of the Consolidated Text of Presidential Decree No. 43 of 23 January 1973)
- Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the Criminal Code)
- Personal aiding and abetting (Article 378 of the criminal code)
- Criminal association (Article 416 of the criminal code)
- Mafia-type association including foreigners (Article 416-bis of the criminal code)

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