



Organisation, management and Control Model pursuant to italian legislative decree no. **231 of 8 june 2001**

Nethive

-  + 39 049 744 2600
-  Via Vincenzo Stefano Breda, 26, 35010 Limena PD
-  info@nethive.it
-  www.nethive.it

Capitale sociale euro 111.900 i.v.



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1. Section One - Italian Legislative Decree No. 231 of 8 June 2001

1.1. The Administrative Liability of Entities

Italian Legislative Decree No. 231 of 8 June 2001, setting forth the “*Regulations on the administrative liability of legal entities, companies and associations, even without legal personality*” (hereinafter, also referred to as “Legislative Decree 231/2001” or even only the “Decree”), which entered into force on 4 July 2001 in implementation of Art. 11 of Delegation-Law No. 300 of 29 September 2000, introduced into the Italian legal system, in line with the provisions of EU law, the administrative liability of entities, with “entities” referring to commercial companies or corporations, partnerships and associations, including those without legal personality.

The Decree was also intended to bring domestic law on the liability of legal entities into line with several International conventions that the Italian Republic had signed on to for some time, namely:

- the Brussels Convention of 26 July 1995 on the protection of the European Communities’ financial interests;
- the Brussels Convention of 26 May 1997 on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union;
- the OECD Convention of 17 December 1997 on combatting bribery of foreign public officials in international business transactions.

Although this new form of liability is defined as “administrative” by the legislature, it has features of criminal liability, as the competent criminal court is given responsibility for assessing the offences from which it derives, and as the same guarantees as those provided in criminal proceedings are extended to the entity.

The administrative liability of the entity derives from the offences expressly specified in Legislative Decree 231/2001 committed *in the interest or for the advantage of the entity itself*, by persons who represent, manage or direct the entity or one of its organisational units vested with financial and functional autonomy, as well as by persons who exercise management and control, also *de facto* (referred to as “*top management*”), or who are subject to the management or supervision of one of the parties specified above (the “*subordinates*”). To the contrary, the presence of an exclusive advantage to the individual who has committed the offence excludes the liability of the Company, which is thus

Aside from the fulfilment of the requirements described above, Legislative Decree 231/2001 also requires confirmation of the guilt of the entity in order for it to be declared liable. This requirement is linked to the “*negligence of the organisation*”, i.e., the entity’s failure to adopt

adequate preventive measures to prevent the commission of the offences listed in the subsequent paragraph by the parties identified in the Decree.

If the entity is capable of demonstrating that it has adopted and effectively implemented an organisation suitable for preventing the commission of such offences, through the adoption of the organisation, management and control model established in Legislative Decree 231/2001, it shall not bear administrative liability.

It should be highlighted that the administrative liability of the legal entity is additional to criminal liability, but does not cancel out the liability of the natural person who actually committed the offence; both of these types of liability are subject to assessment by the criminal courts.

The company may also be held liable if the predicate offence is only attempted (pursuant to Art. 26 of Legislative Decree 231/01), i.e., when the agent carries out actions unequivocally suitable to commit the offence and the action is not completed or the event does not take place.

1.2. The offences set forth in the Decree

The offences which trigger the administrative liability of the entity are those expressly and necessarily listed in Legislative Decree 231/2001 as amended.

The “categories of offence” currently included within the scope of application of Legislative Decree 231/2001 are listed below. Reference is made to ANNEX 1 of this document for details on the individual types of offence included in each category:

1	Crimes against the public administration (Arts. 24 and 25);
2	Cyber crimes and unlawful data processing (Art. 24-bis);
3	Organised crime (Art. 24-ter);
4	Crimes of counterfeiting currency, public paper, revenue stamps and distinctive instruments or signs (Art. 25-bis);
5	Crimes against business and commerce (Art. 25-bis 1);
6	Corporate offences (Art. 25-ter);
7	Crimes for the purpose of terrorism or subversion of democracy (Art. 25-quater);
8	Mutilation of the female genital organs (Art. 25-quater. 1);
9	Offences against the individual (Art. 25-quinquies);

10	Market abuse (Art. 25-sexies);
11	Transnational offences 146/2006;
12	Offences of negligent homicide and serious or very serious injuries committed with the violation of occupational health and safety protection regulations (Art. 25-septies);
13	Offences of receiving stolen goods, money laundering and using ill gotten money as well as self-laundering (Art. 25-octies);
14	Offences in the field of non-cash payment instruments (Art. 25-octies.1)
15	Crimes of copyright violation 99/2009 (Art. 25-novies);
16	Offences of persuasion not to make statements, or to make false statements, to the judicial authority (Art. 25-decies);
17	Environmental crimes (Art. 25-undecies);
18	Offence of employing illegally staying third-country nationals (Art. 25-duodecies);
19	Offence of racism and xenophobia (Art. 25-terdecies).
20	Fraud in sports competitions, illegal gaming or betting and gambling with prohibited machines (Art. 25-quaterdecies).
21	Tax Crimes (Art. 25-quinquiesdecies).
22	Customs Crimes (Art. 25 sexdecies).
23	Crimes against cultural heritage (Art. 25 septiesdecies)
24	Recycling of cultural property and devastation and looting of cultural and landscape property, (Art. 25-duodevicies)

1.3. Penalties imposed by the Decree

The penalty system defined by Legislative Decree 231/2001 in response to the commission of the offences listed above calls for, depending on the offences committed, the application of the following penalties:

- financial penalties;
- bans;
- confiscation of the profit from the offence;
- publication of the ruling in nationally distributed daily newspapers.

- The bans, which may be imposed only if expressly established and also on a precautionary basis, are:
- prohibition against carrying on business;
- suspension or withdrawal of authorisations, licences or concessions functional to the commission of the offence;
- prohibition against contracting with the public administration;
- exclusion from facilitations, loans, grants and subsidies and/or the withdrawal of any already granted;
- prohibition against advertising goods or services.

Legislative Decree 231/2001 also establishes that, if requirements are met for the application of a ban imposing the prohibition against carrying on business, the judge, instead of applying this penalty, may allow for the continuation of the business by an official receiver (Art. 15) appointed for a period equal to the duration of the penalty that would have been applied, if at least one of the following conditions is met:

- The company provides a public service or a service necessary to the public, the interruption of which could provoke serious harm to the general public;
- The interruption of the business could have significant repercussions on employment, taking into account the size of the company and the economic conditions of the geographical area where it is located.

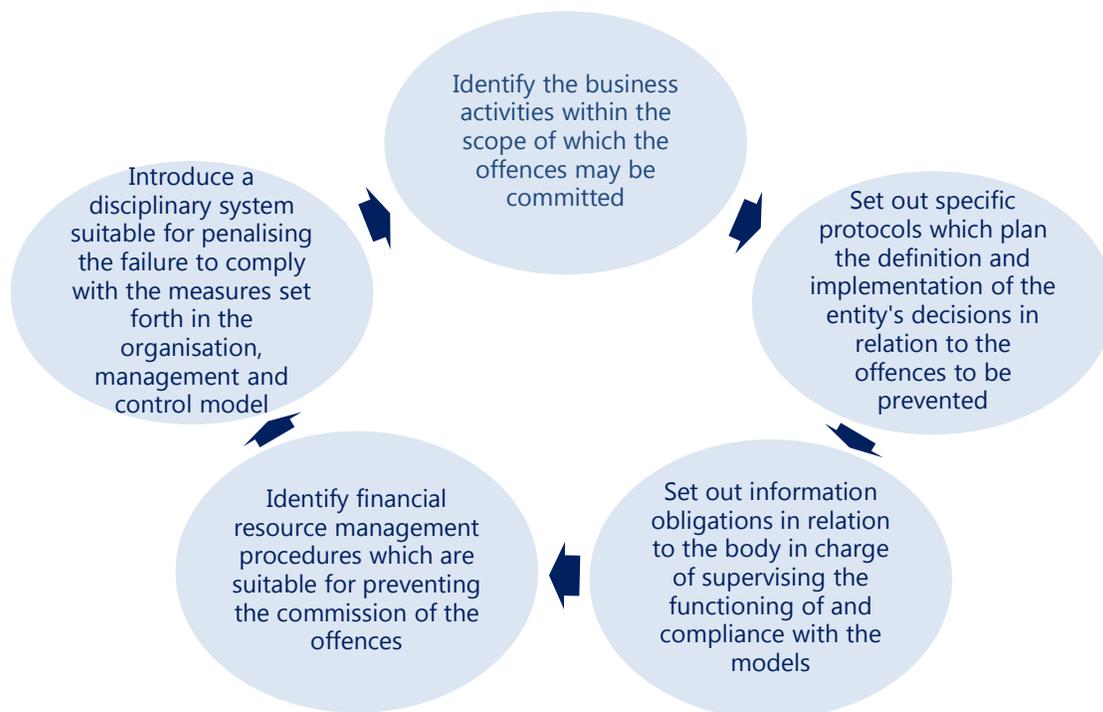
1.4. Exemption from Administrative Liability

Art. 6 of Legislative Decree 231/2001 establishes that the entity shall not bear administrative liability if it can demonstrate that:

- before the deed was committed, the management body adopted and effectively implemented organisation, management and control models suitable to prevent offences of the type that occurred;
- the task of supervising the functioning of and compliance with the models as well as of ensuring their updating was entrusted to a body of the entity with independent powers of initiative and control (the "Supervisory Body");
- the individuals committed the offence by fraudulently circumventing the organisation, management and control models;
- the Supervisory Body did not fail to or insufficiently supervise.

Therefore, the adoption of the organisation, management and control model enables the entity to avoid being attributed administrative liability. However, the mere adoption of this document, by resolution of the entity's management body, is not in and of itself sufficient to exclude such liability, as it is also necessary for the model to be effectively and efficiently implemented.

With reference to the effectiveness of the organisation, management and control model for the prevention of the commission of the offences established in Legislative Decree 231/2001, it is required to:



With reference to the effective application of the organisation, management and control model, Legislative Decree 231/2001 requires:

- a periodic verification and, if significant violations of the requirements imposed by the model are discovered or there are changes in the organisation or activity of the entity or legislative amendments, the amendment of the organisation, management and control model;
- the imposition of penalties in the case of the violation of the requirements imposed by the organisation, management and control model.

1.5. Offences committed abroad

On the basis of Article 4 of the Decree, the entity may be deemed liable in Italy for the commission of certain offences outside national borders. In particular, Art. 4 of the Decree establishes that entities with their corporate headquarters in the territory of the State shall also be held liable for offences committed abroad in the cases and under the conditions established in Articles 7 to 10 of the Italian Criminal Code, provided the State where the deed was committed does not take action against them.

Therefore, the entity may be prosecuted when:

- its corporate headquarters are in Italy, i.e., the effective office where administrative and management activities are carried out, which may also be different from that where the business or the registered office is located (entities with legal personality), or the place where activities are carried out on a continuous basis (entities without legal personality);
- the State within the jurisdiction of which the deed was committed is not taking action against the entity;
- the request of the Ministry of Justice, to which punishability may be subject, also refers to the entity itself.

These rules regard offences committed entirely abroad by top management or their subordinates. For criminal behaviour that has taken place even only in part in Italy, the territoriality principle pursuant to Art. 6 of the Italian Criminal Code applies, based on which “the offence is deemed committed in the territory of the State when the action or omission which constitutes it took place entirely or partly therein, or if the event which is the consequence of the action or omission took place therein”.

1.6. The Confindustria [Italian Manufacturers’ Federation] “Guidelines”

Art. 6 of Legislative Decree 231/2001 expressly establishes that organisation, management and control models may be adopted on the basis of codes of conduct drawn up by associations representing the entities.

The Confindustria Guidelines were approved by the Ministry of Justice with Ministerial Decree of 4 December 2003. The subsequent update, published by Confindustria on 24 May 2004, was approved by the Ministry of Justice, which judged such Guidelines to be suitable for achieving the purposes laid out in the Decree. The Guidelines were recently updated by Confindustria in March 2014 and approved by the Ministry of Justice on 21 July 2014.

In defining the organisation, management and control model, the Confindustria Guidelines lay out the following project phases:

- the identification of risks, or an analysis of the corporate context to highlight in which areas of the business and how the crimes listed in Legislative Decree 231/2001 may take place;
- the development of a control system suitable for preventing the risks of offence identified in the previous phase, through an assessment of the control system existing within the entity and its degree of adaptation to the requirements expressed by Legislative Decree 231/2001.

The most significant components of the control system outlined in the Confindustria Guidelines to guarantee the effectiveness of the organisation, management and control model are:

- the establishment of ethical principles and rules of conduct within a Code of Ethics or conduct;
- a sufficiently updated, formalised and clear organisational system, particularly with regard to the attribution of responsibilities, the different levels of the hierarchy and the description of duties with the specific establishment of control principles;
- manual and/or electronic procedures governing the performance of activities, which include appropriate controls;
- authorisation and signing powers consistent with the organisational and management responsibilities attributed by the entity, establishing, when appropriate, adequate spending limits;
- control systems which, considering all operational risks, are capable of providing prompt reporting on the existence and emergence of generally and/or specifically critical situations;
- information and communication to personnel, which is widespread in nature, effective, authoritative, clear and adequately detailed as well as periodically repeated, in addition to an adequate personnel training programme, broken down based on addressee level.

The Confindustria Guidelines also specify that the components of the control system described above must comply with a series of control principles, including:

- verifiability, traceability, consistency and coherence of every operation, transaction and action;
- application of the principle of the separation of functions and the segregation of duties (no one can independently manage an entire process);
- establishment, execution and documentation of control activities on processes and activities at risk of an offence.

2. Section Two - The Organisation, Management and Control Model of NETHIVE SPA

2.1. The Company

Nethive SPA (hereinafter also "Nethive" or "the Company"), based in Limena - Padua (PD) was founded in 2013 by Alessandro Bellato and Diego Rocco and is responsible for providing its customers with a portfolio of managed networking, cyber-security and software development services. In particular, the Company was named Leader of Growth 2021 in the Cyber Security sector on the publication of the "Growth Leaders" 2021 ranking drawn up by Sole24ore, in collaboration with Statista. Thanks to the numerous investments in Research and Development and the fundamental role of the R&D Team, thanks to the use of unique methodologies in the market, the company is able to offer innovative solutions in the IT field. The quality of the services is also guaranteed by the Security Operation Center (installed at the company's registered office) which allows real-time governance of security events and incidents, welcoming the Network Cyber Security Specialist team and having the most modern connection, diagnosis and analysis tools in order to intervene reactively and proactively in the management of the systems in operation.

Nethive has become a symbol of Italian excellence in the field of IT services, and more precisely in those of cyber-security, building, with the passage of time, credibility with respect to its specialized know-how and earning the trust of large customers operating in the telecommunications, public administration, banking and insurance services and industry sectors.

2.2. The Governance and organisational structure of Nethive SPA

The Company adopts a traditional management system with corporate bodies represented by the Shareholders' Meeting, the Board of Directors and the Board of Statutory Auditors, while an external auditing firm is engaged to audit the accounts.

The Shareholders' Meeting is responsible for taking the most significant decisions regarding the life of the Company, including appointing the corporate bodies, approving the financial statements and amending the Articles of Association.

The Board of Directors, which is responsible for managing the company, has delegated some of its responsibilities to the Chief Executive Officer. The Chairman of the Board of Directors and the Chief Executive Officer, within the limits of the powers assigned, are the legal representatives of the Company.

2.3. Addressees

The provisions of this Model are binding for the members of the corporate bodies, the management and the employees of Nethive SPA, as well as everyone who works to achieve the Company's purpose and objectives (the "Addressees").

2.4. Purposes of the Model

Within the context described, Nethive is sensitive to the requirement of ensuring conditions of integrity and transparency in running its business and the relative company activities, to protect its image and reputation, meet the expectations of its stakeholders and respect the work of its employees, and it is also aware of the importance of establishing an Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 (hereinafter, the "Model") suitable for preventing unlawful conduct by its directors, employees and associates subject to management or supervision by the Company.

Although the adoption of the Model does not constitute an obligation imposed by the Decree, but rather an optional decision made by each individual entity, for the reasons mentioned above the Company has decided to come into compliance with the provisions of the Decree by analysing its organisational, management and control instruments to verify the correspondence of the behavioural principles and controls already adopted with the purposes laid out by the Decree and, if necessary, to adjust the currently existing system.

By adopting the Model, the Company intends to pursue the following goals:

- prohibit behaviours that may constitute the types of offence pursuant to the Decree;
- spread awareness that the violation of the Decree, the prescriptions laid out in the Model and the principles of the Code of Conduct may result in the application of penalties (both financial and bans), which may also be borne by the Company;
- spread a corporate culture distinguished by legality, with awareness of the Company's express disapproval of all conduct that is contrary to the law, regulations, internal provisions and, in particular, the provisions set forth in this Model;
- create a balanced and efficient organisational structure, with particular regard for the clear attribution of powers, decision making and the transparency and justification of such decisions, preventive and subsequent controls on deeds and activities, and the fairness and truthfulness of internal and external information;
- allow the Company, thanks to a system of controls and constant monitoring over the proper implementation of that system, to prevent and/or promptly combat the commission of the relevant offences pursuant to the Decree.

2.5. Fundamental elements of the Model

The Model consists of this General Part, which describes the functions and principles of the Model, aside from identifying and governing its basic elements (the System of preventive controls, the Disciplinary system and the penalty mechanisms, the characteristics of the Supervisory Body and the process of updating over time), and the Special Parts setting forth the risks of offences identified and the correlated principles of conduct and control enacted to prevent them.

Below is a list of the Special Parts of the Model regarding the offences potentially applicable within the Company:

- Special Part A - “Crimes against the public administration”;
- Special Part B - “Cyber crimes”;
- Special Part C - “Organized crime”;
- Special Part D - “Crimes against business and commerce”;
- Special Part E - “Corporate offences”;
- Special Part F – “Crimes with the purpose of terrorism or subversion of the democratic order”
- Special Part G – “Offences against the individual”;
- Special Part H – “Health and safety crimes”;
- Special Part I – “Offences of receiving stolen goods, money laundering and using ill gotten money, goods or benefits as well as self-laundering”;
- Special Part L – “Offences in the field of non-cash payment instruments”;
- Special Part M – “Crimes of copyright violation”;
- Special Part N - “Persuasion not to make statements, or to make false statements, to the judicial authority”;
- Special Part O – “Environmental crimes”;
- Special Part P – “Offence of employing illegally staying third-country nationals”;
- Special Part Q - “Tax Crimes”.

The fundamental elements developed by Nethive in defining its Model may be summarised thusly:



The mapping of so-called “sensitive” activities, with examples of how the offences may possibly be committed and the business processes within which, in principle, the conditions and/or means may arise for the commission of the offences set forth in the Decree.



The establishment of specific controls (as laid out in the subsequent Special Parts of this Model) to support the business processes deemed exposed to the potential risk of offences being committed.



The establishment of a Supervisory Body, with the attribution of specific supervisory duties over the effective implementation and application of the Model.



The adoption of a penalty system (as laid out in Section Four of the General Part of this Model) aiming to guarantee the effective implementation of the Model and containing the disciplinary measures applicable in the event of the violation of the requirements laid out in the Model.



The execution of informational and training activities on the content of this Model (as outlined in more detail in Section Five of this General Part).

2.6. The mapping of activities at risk of offences

Legislative Decree 231/2001 expressly requires, in Art. 6, paragraph 2, letter a), the Organisation, Management and Control Model of the Company to identify the company’s activities within which the offences set forth in the Decree may potentially be committed. As a

result, with the support of an external consultant, the Company conducted a detailed analysis of its business activities.

As part of this process, the Company first of all analysed its organisational structure, represented in the organisational chart, which identifies the company's Departments and Functions as well as the relative roles and hierarchies.

Subsequently, the Company analysed its business activities on the basis of information gathered from the function Directors and the top management who, due to their roles, have the broadest and deepest awareness of the operations of the company area for which they are responsible. In particular, the activities at risk within company processes were identified on the basis of a preliminary analysis of:

- the Organisational chart, which highlights the hierarchical and functional lines of reporting;
- the resolutions and reports of the management and control bodies;
- the company's regulations (i.e., procedures, organisational provisions) and the general system of controls;
- the system of powers and delegations;
- the management framework (i.e. Quality, Health&Safety, Environment, Food Safety);
- the indications set forth in the Confindustria Guidelines updated in March 2014;
- the "history" of the Company, or the detrimental events that have concerned the business in the past.

The results of the activity described above were included within a descriptive document (the Matrix of Activities at Risk of Offences) which illustrates in detail the risk of the offences referred to in Legislative Decree 231/2001 being committed within the scope of the activities of Nethive SPA; this document is located in the Company's offices and is available for consultation by Directors, the Statutory Auditors, the Supervisory Body and anyone with the authorisation to view it.

In particular, the Matrix of Activities at Risk of Offences lists the "sensitive activities", i.e., the company's activities that may potentially be associated with offences the commission of which has been deemed possible, examples of possible methods and purposes of carrying out the offences themselves, as well as the processes within which, again in principle, the conditions, instruments and/or means may arise for the commission of the offences.

2.7. The internal control system

The Company's internal control and risk management system is the set of instruments, organisational structures and company procedures aiming to contribute, through a process of

identifying, managing and monitoring the principal risks within the Company, to the running of a sound, fair company consistent with the objectives established by the Board of Directors.

In particular, Nethive's internal control system is based on the rules of conduct set forth in this Model as well as the following elements:

- the Code of Ethics, declining the guiding values for the daily behaviours;
- Code of Conduct, declining the behaviours to implement for pursuing and supporting the Nethive values;
- the hierarchical/functional structure (organisational chart);
- the system of delegations and powers of attorney;
- management system (i.e. quality, environment, health and safety, foods safety, supply chain);
- the system of company procedures, also consisting of organisational provisions and operating instructions;
- the information systems oriented towards the separation of functions and the protection of the information they contain, with reference to management and accounting systems as well as the systems used to support operating activities associated with the business.

Nethive's current internal control system, understood as the process implemented by the Company to manage and monitor the main risks and allow for the sound and fair running of the company, is capable of guaranteeing the achievement of the following objectives:

- "every operation, transaction and action needs to be verifiable, documented, consistent and coherent": every transaction must be supported by adequate documentation which the responsible corporate bodies may check at any time, certifying the characteristics and justification of the transaction and identifying who authorised it, carried out it, recorded it and audited it.
- "no one can independently manage an entire process": the control system operating within the company must guarantee the application of the principle of the separation of functions, so that the authorisation to implement a transaction must be under the responsibility of a different person than the person who accounts for it, actually carries it out or controls it. In addition, under this system: (i) no one is attributed unlimited powers; (ii) powers and responsibilities are clearly defined and well-known within the organisation; (iii) authorisation and signing powers are consistent with the organisational responsibilities assigned.
- "documentation of controls": the performance of controls, including supervision, carried out in compliance with the responsibilities assigned, must always be documented (possibly by drafting minutes).

The services provided by Nethive to its subsidiaries and affiliates are defined in contracts detailing the services and fees, as well as the clauses relating to compliance with the Code of Ethics, the Code of Conduct and the Organizational Model pursuant to Legislative Decree 231/2001.

2.8. Code of Ethics, Code of Conduct and Model

The Company has adopted a Code of Ethics and a Code of Conduct, which establish the values and rules of “corporate ethics” which the Company recognises as its own and which it requires its corporate bodies, employees and third parties to observe.

The Model, the provisions of which are in any event consistent and compliant with the Code of Ethics and the Code of Conduct, more specifically meets the needs expressed by the Decree and therefore is meant to prevent the commission of the types of offence contemplated by Legislative Decree 231/2001.

In particular, both the Code of Ethics and the Code of Conduct in any event affirms the principles and the behaviours suitable for preventing the unlawful conduct pursuant to Legislative Decree 231/2001, and therefore assumes relevance for the purposes of this Model as well and is complementary to it.

3. Section Three - Supervisory Body

Art. 6, paragraph 1 of Legislative Decree 231/2001 requires, as a condition to benefit from the exemption from administrative liability, that the task of supervising the observance and functioning of the Model, as well as handling its relative updating, be entrusted to a Supervisory Body within the entity that has independent powers of initiative and control and exercises the duties entrusted to it on a continuous basis. Therefore, the Supervisory Body carries out its functions outside the operating processes of the Company, reporting periodically to the Board of Directors, unrestricted by any hierarchical relationship with the Board itself or with individual Department managers.

In compliance with the requirements of Legislative Decree 231/2001, the Nethive Board of Directors has established a mono-member Supervisory Body.

In particular, the composition of the Supervisory Body has been defined so as to guarantee that the following requirements are met:

- **Autonomy and independence:** this requirement is met by its positioning within the organisational structure as a staff unit and in the highest possible position, establishing the “line of reporting” to the highest operational level of the company, i.e., the Board of Directors as a whole.
- **Professionalism:** this requirement is met by the professional, technical and practical knowledge of the members of the Supervisory Body. In particular, the selected composition guarantees suitable knowledge of the law and control and monitoring principles and techniques, as well as the organisation of the business and the main processes of the Company.
- **Continuity of action:** with reference to this requirement, the Supervisory Body is required to constantly supervise, through its investigatory powers, compliance with the Model by the Addressees, and handle its implementation and updating, representing a constant point of reference for all Nethive personnel. In particular, fulfilment of the requirement in question is guaranteed by the presence within the Body of at least one Company employee.

3.1. Term of Office, Forfeiture and Removal

The nominated member of the Supervisory Body remains in office for 3 years from when she/he is assigned to the office and in any event may be re-elected. The member is selected from amongst parties with an ethical and professional profile of unquestionable value and should not be spouses or relatives of members of the Board of Directors.

Employees of the Company and external professionals may be appointed to the Supervisory Body. The latter should not have relationships with the Company such so as to amount to conflicts of interests.

The remuneration of the members of the Supervisory Body, both internal and external to the Company, does not constitute a conflict of interests.

Anyone in one of the following situations cannot be appointed to the Supervisory Body and, if appointed, his or her term of office shall come to an end:

- anyone who is a spouse, relative or in-law to the 4th degree or cohabiting domestic partner of, or has relationships of affection with: (a) members of the Board of Directors, (b) persons who represent, manage or direct the Company or one of its organisational units vested with financial and functional autonomy, (c) persons who exercise the management and control, also de facto, of the Company, statutory auditors of the Company and the auditing firm, as well as the other parties specified by law;
- conflict of interests, even potential, with the Company or with Subsidiaries, which compromise their independence;
- ownership, direct or indirect, of shareholdings to an extent such so as to allow them to exercise significant influence over the Company or the Subsidiaries;
- functions of executive director held, in the three years prior to appointment to the Supervisory Body, in a company subject to bankruptcy, compulsory administrative liquidation or equivalent procedures;
- relationship of public employment at central or local government administrations in the three years prior to appointment to the Supervisory Body;
- judgement against them, even if not subject to a final ruling, or the application of a plea bargain, in Italy or abroad, for relevant violations in terms of the administrative liability of entities pursuant to Legislative Decree 231/2001;
- judgement against them, even if not subject to a final ruling, or a plea bargain with a punishment entailing a ban, even temporarily, from public offices, or a temporary ban from management offices of legal entities and companies.

If one of the above-mentioned reasons for replacement or integration or for ineligibility and/or forfeiture should arise with respect to the member, he or she shall automatically forfeit the office and notify the Chief Executive Officer, for the formulation of the proposal for replacement to the Board of Directors pursuant to this paragraph.

Members that have an employment relationship with the Company shall be removed from office immediately in the case of the termination of such relationship and irrespective of the reason for its interruption.

By board resolution, the Board of Directors may remove members of the Body at any time after consulting with the Board of Statutory Auditors, but only for just cause, as well as, by justified deed, suspend the functions and/or powers of the Body and appoint an interim body or remove its powers.

The following constitute just cause for the removal of members:

- the confirmation of a serious breach by the Supervisory Body in performing its duties;
- failure to notify the Board of Directors of a conflict of interests, even potential, which prevents the maintenance of the role as a member of the Body itself;
- judgement against the Company, subject to a final ruling, or a plea bargain, with respect to which the court records indicate the failure to supervise or insufficient supervision by the Supervisory Body;
- the violation of the obligations of privacy with respect to the news and information acquired in exercising the functions of the Supervisory Body;
- judgement against them, even if not subject to a final ruling, or the application of a plea bargain, in Italy or abroad, for relevant violations in terms of the administrative liability of entities pursuant to Legislative Decree 231/2001;
- judgement against them, even if not subject to a final ruling, or a plea bargain with a punishment entailing a ban, even temporarily, from public offices, or a temporary ban from management offices of legal entities and companies;
- for the member linked to the Company by an employment relationship, the launch of a disciplinary procedure for deeds which may result in dismissal.

If the removal takes place without just cause, the removed member will have the right to request to be immediately reappointed to office.

Any member may withdraw from the position at any time by providing written prior notice at least 30 days in advance, to be sent to the Board of Directors by registered letter with advice of receipt; the Board of Directors shall appoint the new member during the next Board meeting and in any event within 60 days of the date on which the withdrawn member leaves office.

The Supervisory Body has defined, in full autonomy, the rules for its functioning in the “Regulation of the activities of the Supervisory Body”, transmitted to the Board of Directors for informational purposes.

3.2. Powers and functions of the Supervisory Body

The Supervisory Body is assigned the following duties:

- supervising the dissemination within the Company of knowledge, understanding and observance of the Model;
- supervising the validity and adequacy of the Model, or its concrete capacity to prevent the conduct sanctioned by the Decree;
- supervising the implementation of the Model within the areas of activity potentially at risk of offences;

- reporting to the Company’s Board of Directors the opportunity to update the Model, if the need to adapt it is identified in relation to changed conditions within the company and/or in regulations.

In carrying out such activities, the Body will fulfil the following obligations:

FUNCTIONS	
<ul style="list-style-type: none"> • coordinate and collaborate with the company Departments (including through dedicated meetings) for the best monitoring of the company activities identified in the Model at risk of offences; 	<ul style="list-style-type: none"> • verify the establishment and functioning of specific “dedicated” informational channels (e.g., email and postal address), intended to facilitate the flow of reporting and information to the Body;
<ul style="list-style-type: none"> • verify the effective performance of information and training initiatives on the Model undertaken by the Company; 	<ul style="list-style-type: none"> • conduct targeted checks on specific operations or deeds carried out within the areas of company activity identified as potentially at risk of offences;
<ul style="list-style-type: none"> • perform checks or have them performed on the truthfulness and grounds of the reports received, prepare a report on the activity carried out and propose to the Group HR responsible for the adoption of disciplinary sanctions against Company personnel the imposition of any of the measures laid out in Section Four; 	<ul style="list-style-type: none"> • verify and check for the regular maintenance and effectiveness of all documentation inherent in the activities/operations identified in the Model, with the right to access all documentation and all information deemed useful within the context of monitoring activities;
<ul style="list-style-type: none"> • immediately report to the Board of Directors any violations of the Model by the Company’s Directors or its top management; 	<ul style="list-style-type: none"> • immediately report to the Board of Statutory Auditors any violations of the Model by the Company’s Board of Directors, if well-founded.

In order to fulfil the obligations listed above, the Body has the powers specified below:

POWERS	
<ul style="list-style-type: none"> • issuing provisions governing its activities and preparing and updating the list of information that it must receive from the Corporate functions; 	<ul style="list-style-type: none"> • making use of external consultants of proven professionalism in cases in which this may be necessary to carry out audit and control activities or update the Model;
<ul style="list-style-type: none"> • carrying out investigations on the reports received to verify whether they amount to violations of the Code of Conduct and/or the Model and to ascertain their soundness, reporting, after the investigations are complete, to the competent Department or to the Board of Directors, depending on the role held within the 	<ul style="list-style-type: none"> • requiring the managers of the company Departments, and in any case all Addressees, to promptly provide the information, data and/or news requested of them to identify aspects connected to the various company activities which are relevant pursuant to the Model and to verify its effective implementation by the Company;

<p>company by the perpetrator of the violation, whether it is appropriate to initiate disciplinary proceedings or take adequate penalty measures against the perpetrator;</p>	
<ul style="list-style-type: none"> • accessing, without prior authorisation, all company documents deemed relevant for carrying out the functions assigned to it under Legislative Decree 231/2001; 	<ul style="list-style-type: none"> • obtaining information on the results of disciplinary proceedings or penalty initiatives taken by the Company for confirmed violations of the Code of Conduct and/or the Model and, in the case of dismissal of the case, requesting the relative reasons.

To better perform its activities, the Body may delegate one or more specific duties to its individual members who will carry them out in the name and on behalf of the Body. Responsibility for the delegated duties is attributed to the Body as a whole.

The Company's Board of Directors assigns an annual budget to the Supervisory Body in the amount proposed by the Body itself and, in any event, which is adequate with respect to the functions attributed to it. The Body decides autonomously on the expenses to be incurred in compliance with company signing powers, and any expenses exceeding the budget must be authorised by the Chief Executive Officer.

3.3. Communication flows of the Supervisory Body

As noted above, to guarantee full autonomy and independence in performing its functions, the Supervisory Body communicates directly with the Company's Board of Directors.

In detail, the Supervisory Body reports to the Corporate Bodies on the current status of Model implementation and the outcomes of supervisory activity through direct reporting and meetings (also via video conference) carried out as follows:

- at least every six months, with respect to the Board of Directors and the Board of Statutory Auditors, through a written report describing the monitoring activities carried out by the Body itself, the critical issues identified and any corrective or improvement measures appropriate to ensure the operational implementation of the Model;
- promptly with respect to the Board of Statutory Auditors, in relation to presumed violations by the top management or members of the Board of Directors, without prejudice to the right of the Board of Statutory Auditors to request information or clarifications on the above-mentioned alleged violations.

Meetings of the Supervisory Body may be called at any time by the Board of Directors and the Board of Statutory Auditors, and the Body, in turn, has the right to request that meetings of the above-mentioned corporate bodies be called for matters concerning the functioning and effective implementation of the Model or in relation to specific situations.

The reporting activity described above shall be documented in minutes and filed with the Body's records, in compliance with the principle of privacy of the data and information contained therein, as well as regulatory provisions on the processing of personal information.

To guarantee proper and effective information flows, as well as for the complete and proper exercise of its duties, the Body also has the right to request clarifications or information directly from parties with the main operational responsibilities.

3.4. Information flows to the Supervisory Body

Legislative Decree 231/2001 establishes, amongst the requirements that the Model must satisfy, the establishment of specific obligations on the part of the Company's Functions to provide information to the Supervisory Body, to enable the Body to carry out its supervisory and verification activities.

In this regard, the following must be reported to the Supervisory Body:

- measures and/or news from judicial police bodies or any other authority, including administrative, involving the Company or top management, indicating the performance of investigations, including with respect to unknown persons, for the offences pursuant to Legislative Decree 231/2001, without prejudice to the obligations of privacy and secrecy imposed by law;
- requests for legal assistance forwarded by executives and/or employees in the case of the initiation of judicial proceedings for offences covered by Legislative Decree 231/2001;
- amendments to the system of delegations and powers of attorney, as well as amendments to the articles of association or the company's organisational chart;
- outcomes of any actions undertaken in light of a written Supervisory Body report of a confirmed violation of the Model, the imposition of disciplinary sanctions due to the violation of the Model, as well as measures for the dismissal of the case, with the relative justifications.

From the Group Human Resources Department:

- reporting of serious accidents (negligent homicide or serious or very serious injuries, in any case any accident with a prognosis exceeding 30 days) involving employees or associates of the Company and more generally anyone who has access to the Company's facilities;
- changes in roles and responsibilities within systems for the management of safety in the workplace (such as appointment as Employer, delegation of roles pursuant to Art. 16 of Legislative Decree 81/2008, appointment as Protection and Prevention Service Manager) and the environment (such as powers of attorney and delegations on environmental matters).

From all the Company's Departments:

- any document and information required by the Supervisory Body for the effective performance of its monitoring and verification activities on the Organizational Model pursuant to Legislative Decree 231/2001.

In this last regard, the Addressees must report to the Supervisory Body all information relating to conduct that may amount to a violation of the requirements of the Decree and/or the Model and/or the Code of Conduct, as well as specific types of offence.

To that end, the following dedicated channels¹ have been established to consult with the Supervisory Body, communicated the recipients of the Model, and to whom any reports may be sent:

- email address: organismodivigilanza@nethive.it
- postal address: Nethive, Via Vincenzo Stefano Breda, 26, 35010 Limena, Padova - Private Supervisory Body

The above mentioned channels are shared with all the Addressees of the Organizational Model and the access roles, granted only to the Supervisory Body, are intended to guarantee the utmost privacy of the reporting parties in order to prevent retaliation or any other form of discrimination or penalisation in their regard.

The Company guarantees the protection of reporting parties against any direct or indirect form of retaliation, discrimination or penalisation (application of penalties, demotion, dismissal, transfer or subjection to other organisational measures with direct or indirect negative effects on working conditions) for reasons directly or indirectly connected to the report.

In all cases, the Company ensures the privacy and anonymity of the reporting party, without prejudice to legal obligations and the protection of the rights of the Company or people accused erroneously and/or in bad faith.

The Supervisory Body analyses and evaluates the reports it has received. If deemed appropriate, the Body shall ask to meet with the reporting party to obtain more information, and possibly also the alleged perpetrator of the violation, giving rise to all assessments and investigations that may be necessary to confirm the soundness of the report.

Reports with no substantial elements supporting them, which are excessively vague or not very circumstantiated or which have evidently defamatory or slanderous content shall not be taken into consideration. Once the soundness of the report is confirmed, the Body:

¹ The access is granted only to the Supervisory Body.

- for violations carried out by employees, shall immediately report them to the Group Human Resources Department in writing for the initiation of the resulting disciplinary measures;
- for violations of the Model and/or the Code of Conduct, deemed founded, by the Company's Directors, shall immediately report them to the Board of Directors and the Board of Statutory Auditors;
- for violations of the Model and/or the Code of Conduct, deemed founded, by the Company's top management, shall immediately report them to the Board of Directors.

All information, documentation, including the reporting established in the Model, and reports gathered by the Supervisory Body and received by it in carrying out its institutional duties must be stored by the Body in a dedicated archive located at the Company's registered office, in compliance with regulatory provisions on the processing of personal information.

4. Section Four - Penalty system

The definition of a penalty system, applicable in the case of the violation of the provisions of this Model, constitutes a necessary condition to guarantee the effective implementation of the Model itself, as well as a necessary prerequisite to allow the Company to benefit from the exemption from administrative liability.

Disciplinary sanctions may be applied irrespective of any criminal conviction of an employee, executive or top manager or the initiation of criminal proceedings and even the commission of a relevant offence pursuant to Legislative Decree 231/2001.

For the purpose of applying the disciplinary system, any action or behaviour or omission taking place in violation of the rules set forth in this Organisation, Management and Control Model constitutes a relevant behaviour which may possibly result in the application of penalties.

The application of disciplinary sanctions must be inspired by the principle of proportionality and gradualness, and in particular in identifying the correlated penalty, objective and subjective aspects of the relevant behaviour are taken into account.

In particular, objectively speaking and in terms of gradualness, the following are taken into account:

- violations of the Model which did not entail exposure to risk or which entailed modest risk exposure;
- violations of the Model which entailed appreciable or significant exposure to risk;
- violations of the Model which amount to a deed of criminal relevance.

The relevant behaviours also assume more or less severity in relation to the circumstances in which the deed was committed and the following subjective aspects:

- commission of multiple violations with the same behaviour;
- recidivism of the agent;
- level of hierarchical and/or technical responsibility of the party responsible for the contested behaviour;
- sharing of responsibilities with other parties contributing to the violation of the procedure.

The penalty procedure is in any event under the responsibility of the competent function and/or corporate bodies.

4.1. Penalties for non-executive employees

In relation to employees, the Company must respect the limits pursuant to Art. 7 of the Statute of workers' rights and the provisions laid out in the National Collective Labour Agreement of Food Industry Workers with regard to the penalties that may be imposed as well as the methods for exercising disciplinary powers.

Employee non-compliance with the provisions of the Model and/or the Code of Conduct and all documentation of which they consist constitutes a breach of the obligations deriving from the employment relationship pursuant to Art. 2104 of the Italian Civil Code and a disciplinary offence.

More specifically, the adoption by a Company employee of behaviour that may be qualified as a disciplinary offence on the basis of what is specified in the previous paragraph also constitutes a violation of the worker's obligation to carry out the assigned duties with the utmost diligence, in line with the directives of the Company, as set forth in the applicable national collective labour agreement in force.

Any report that the Model has been violated will trigger a disciplinary action intended to confirm whether the violation took place. In particular, in the assessment phase the employee will first be charged and will also be granted a suitable term within which to reply. Once the violation is confirmed, the perpetrator shall be subject to a disciplinary measure in proportion with the severity of the violation committed.

Employees may be subject to the penalties laid out in the applicable national collective labour agreement, some examples of which are reported below:

- verbal reprimand;
- written admonishment;
- fine to an extent not exceeding 3 hours of wages;
- suspension from work and from pay for up to 3 business days;
- disciplinary dismissal.

With respect to the criteria of correlation between violations and disciplinary measures, please note that:

- conservative disciplinary measures are applied to employees who:
 - violate the provisions set forth in the Model and in all of the documentation of which it consists, or adopt, in the performance of activities in areas at risk, conduct not compliant with the requirements contained in the Model itself, with

this behaviour being recognised as the failure to execute orders given by the Company;

- on the other hand, disciplinary measures involving termination are applied to employees who:
 - adopt, in the performance of activities in areas at risk, conduct not compliant with the provisions contained in the Model and in the documentation of which it consists, with this behaviour being recognised as a lack of discipline and diligence in fulfilling contractual obligations so serious that it jeopardises the Company's trust in the employee;
 - adopt, in carrying out activities associated with areas at risk, conduct that is clearly in conflict with the provisions contained in the Model and in the documentation of which it consists, such so as to determine the actual application against the Company of the measures laid out in Legislative Decree 231/2001, with such behaviour constituting a deed provoking serious moral and material harm to the Company which does not allow for the continuation of the relationship, even temporarily.

The Company shall not adopt any disciplinary measure against employees without complying with the procedures established in the applicable national collective labour agreement for the individual cases.

The principles of correlation and proportionality between the violation committed and the penalty imposed are guaranteed by compliance with the following criteria:

- severity of the violation committed;
- job, role, responsibility and autonomy of the employee;
- predictability of the event;
- intentionality of the conduct or degree of negligence, imprudence or lack of skill;
- overall conduct of the perpetrator of the violation, with regard to the existence or otherwise of previous disciplinary actions within the terms laid out in the applicable national collective labour agreement;
- other particular circumstances characterising the violation.

It is agreed that all provisions and guarantees set forth in the national collective labour agreements on disciplinary proceedings shall be followed; in particular the following shall be respected:

- the obligation - in relation to the application of disciplinary measures more serious than verbal reprimand - of first sending a written report of the charge to the employee

with an indication of the facts constituting the infraction and providing the term of 5 days from receipt of the report within which the employee may submit his or her justifications and may be heard with respect to his or her defence;

- the obligation of not adopting the disciplinary measure before the minimum term of five (5) days has elapsed, as set forth in Art. 7 of the Statute of workers' rights and the national collective labour agreements applied, from when the charge is made in writing;
- the obligation of communication of the adoption of the disciplinary measure in writing within no more than the maximum terms laid out in the respective national collective labour agreement from the end of the term assigned to the employee for the submission of his or her justifications. Otherwise, the justifications shall be deemed accepted.

The existence of a penalty system connected to the failure to comply with the provisions set forth in the Model and in the documentation of which it consists must necessarily be disclosed to employees through the means deemed most suitable by the Company.

In addition, the Company is entitled to request compensation for damages deriving from an employee's violation of the Model. Any compensation for damages requested shall be commensurate with:

- the level of responsibility and autonomy of the employee who perpetrated the disciplinary offence;
- any existence of previous disciplinary actions against the employee;
- the degree of intentionality of his or her behaviour;
- the severity of the effects of the behaviour, i.e., the level of risk which the Company reasonably believes it incurs.

4.2. Penalties for employees classified as executives

Violations by executives of the internal procedures established in this Model or the adoption, in carrying out activities in areas at risk, of conduct not compliant with the requirements of the Model are outlined in detail below; some types of relevant behaviour include, but are not limited to:

- failure to respect the principles and protocols laid out in the Model;
- failure to record or untrue recording of the activities carried out in terms of methods of documentation, storage and control of the deeds relating to company protocols so as to prevent the transparency and verifiability of such activities;

- violation and/or evasion of the control system carried out by removing, destroying or altering the documentation required by company procedures or preventing the parties in charge and the Supervisory Body from checking or accessing required information and documentation;
- violations of provisions relating to signing powers and the system of delegations, with the exception of cases of extreme necessity and urgency, of which the hierarchical superior must be promptly informed;
- a lack of supervision, control and surveillance by hierarchical superiors over their subordinates with respect to the proper and effective application of the principles laid out in the Model;
- violation of the obligation to notify the Supervisory Body and/or the direct hierarchical superior regarding any violations of the Model by other Addressees of this Disciplinary System or of which in any event they have direct and certain evidence;
- if applicable, a lack of training and/or updating and/or communication for personnel operating within processes governed by company protocols relating to sensitive areas.

In the event of the violation of the procedures laid out in the Organisation, Management and Control Model, the penalties established in the Food Industry national collective labour agreement in force shall apply, on the basis of a judgement of the severity of the infraction and the adequacy of the penalty.

In the event of serious violations, the Company may proceed with early termination of the employment contract without prior notice pursuant to and in accordance with Art. 2119 of the Italian Civil Code.

4.3. Measures against directors

In the case of a confirmed violation of the provisions of the Model, including the documentation of which it consists, by one or more directors, the Supervisory Body shall promptly inform the entire Board of Directors and the Board of Statutory Auditors so that they may take or promote the most appropriate and adequate initiatives, in relation to the severity of the violation identified and in compliance with the powers laid out in regulations in force and in the articles of association.

In the case of a confirmed violation of the provisions of the Model by the entire Board of Directors, including the documentation of which it consists, the Supervisory Body shall promptly inform the Board of Statutory Auditors so that it may take the ensuing measures.

In particular, in the case of the violation of the provisions of the Model, including those of the documentation of which it consists, by one or more directors, the Board of Directors may, based on the extent and severity of the violation committed, directly impose the penalty of

written formal reprimand or removal, including partial, of delegated powers and powers of attorney granted in the most serious cases in which the Company's faith in this person is jeopardised.

In the case of violations of the provisions of the Model, including those of the documentation of which it consists, by one or more directors, intended unambiguously to facilitate or instigate the commission of a relevant offence pursuant to Legislative Decree 231/2001 or to commit it, the penalty measures (for example but not limited to temporary suspension from office and, in the most serious cases, removal from office) must be adopted by the Shareholders' Meeting at the proposal of the Board of Directors or the Board of Statutory Auditors.

4.4. Measures against the top management

In any case, even the violation of the specific obligation of supervision over subordinates borne by the top management shall result in the Company taking the penalty measures deemed most appropriate in relation to the nature and severity of the violation committed as well as the position of the top manager who committed the violation.

The prerequisites for the application of penalties include, but are not limited to, the following types of conduct:

- failure to respect the principles and protocols laid out in the Model;
- violation and/or evasion of the control system carried out by removing, distributing or altering the documentation required by company protocols or preventing the parties in charge and the Supervisory Body from checking or accessing required information and documentation;
- violation of provisions relating to signing powers and, in general, the system of delegations, with the exception of cases of necessity and urgency, of which the Board of Directors must be promptly informed;
- violation of the obligation of disclosure to the Supervisory Body and/or to any superior concerning conduct intended to commit a crime or an administrative offence included amongst those laid out in the Decree.

In any case, even the violation of the specific obligation of supervision over subordinates borne by the top management shall result in the Company taking the penalty measures deemed most appropriate in relation to the nature and severity of the violation committed as well as the position of the top manager who committed the violation.

4.5. Penalties pursuant to Art. 6, paragraph 2-bis of Legislative Decree 231/2001 (“Whistleblowing”)

With reference to the penalty system relating to the proper management of reports of offences pursuant to Art. 6, paragraph 2-bis of Legislative Decree 231/2001 (“Whistleblowing”), there are:

- penalties to protect the reporting party for anyone who carries out direct or indirect acts of reprisal or discrimination against the reporting party for reasons directly or indirectly connected to the report;
- penalties against the parties who make reports with wilful misconduct or gross negligence, which are found to be groundless.

The penalties are defined in relation to the role of the person to which they are applied, in accordance with what is specified in the previous paragraphs, to the extent to which violations of the regulations relating to the reporting system represent, in and of themselves, violations of the provisions of the Model.

5. Section Five - Distribution of the Model

The Company, aware of the importance that training and informational aspects have in terms of prevention, defines a communication and training programme to guarantee disclosure to all Addressees of the principles set forth in the Decree and the resulting obligations, as well as the requirements laid out in the Model.

Training and communication are key tools in the distribution of the Model and the Code of Conduct adopted by the company, constituting an essential vehicle for the regulatory system that all employees are required to be familiar with, observe and enact in performing their respective functions.

To that end, employee information and training activities are organised with various levels of detail depending on the different degree of personnel involvement in activities at risk of offences. In any case, training activities intended to spread awareness of Legislative Decree 231/2001 and the requirements of the Model are differentiated in terms of content and training methods based on the role of the Addressees, the level of risk of the area in which they work and whether they are vested with Company representation and management functions.

Training activities involve all employees on staff, as well as all resources who may join the company in the future. In this respect the relative training activities shall be required and carried out upon hiring as well as whenever the employee changes jobs and when the Model is updated or amended.

With regard to the distribution of the Model within the company, the Company undertakes to carry out the following communication activities:

- when the employee is hired, the Group Human Resources Department informs the new hires of the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001, the Code of Conduct and the Code of Ethics, providing a copy of both documents on the first day of work;
- possibility of accessing the section of the company's website dedicated to Legislative Decree 231/2001, with the possibility to read and print the Code of Ethics, the Code of Conduct and the Organisational Model;
- affixing on bulletin boards a copy of the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001, the Code of Ethics and the Code of Conduct, so as to guarantee their most widespread dissemination amongst all employees.

Communication is also enacted through organisational tools that are adequate to ensure widespread, effective, authoritative (i.e., issued at the adequate level), clear and detailed communications, which are periodically updated and repeated.

The Group Human Resources Department track and record personnel participation in the training courses, which are mandatory. General documentation relating to informational and training activities will be stored by the Group Human Resources Department and made available for consultation by the Supervisory Body and any other party with the right to view it.

The Company also promotes knowledge and observance of the Code of Ethics and the Code of Conduct and the Model amongst its commercial and financial partners, advisors, associates on various bases, customers and suppliers, to which both documents are made available by means of online consultation on the Company's website.

6. Section Six - Adoption and Updating of the Model

The adoption and effective implementation of the Model are by express legislative provision a responsibility of the Board of Directors. As a result, the power to adopt any updates to the Model is also entrusted to the Board of Directors, which will exercise it by passing resolutions with the procedures established for its adoption.

Updating activities, including both additions and amendments, are intended to guarantee the adequacy and suitability of the Model, assessed with respect to the prevention of the commission of the offences laid out in Legislative Decree 231/2001.

On the other hand, the Supervisory Body is responsible for the actual verification of the need or opportunity to update the Model, and reports this need to the Board. Within the scope of the powers attributed to it in compliance with Art. 6, paragraph 1 letter b) and Art. 7, paragraph 4 letter a) of the Decree, the Supervisory Body is responsible for making proposals to the Board of Directors with respect to the updating and adjustment of this Model.

In any case, the Model needs to be promptly amended and supplemented by the Board of Directors, also at the proposal of and upon consultation with the Supervisory Body, when the following take place:

- changes and evasions of the requirements contained in it which have brought to light its ineffectiveness or inconsistency for the purpose of preventing offences;
- significant changes in the internal structure of the Company and/or the methods for carrying out business activities;
- regulatory amendments.

The Supervisory Body remains responsible for the following duties:

- conducting periodic reconnaissance activities to identify any updates in the company's business in order to update the mapping of sensitive activities;
- coordinating with the Department manager for employee training programmes;
- interpreting relevant regulations with respect to the predicate offences, as well as any Guidelines prepared, also to update existing ones, and verifying the adequacy of the internal control system in relation to regulatory requirements or requirements relating to the Guidelines;
- verifying Model updating requirements.

The Managers of the Departments involved develop and make changes to the operating procedures under their responsibility when such changes appear to be necessary for the effective implementation of the Model, or when the procedures are demonstrated to be ineffective for the proper implementation of the provisions of the Model. The competent company functions also handle amendments or additions to procedures required to implement any revisions of this Model.

Model amendments, updates and supplements must always be reported to the Supervisory Body.

7. Section Seven - List of predicate offences entailing administrative liability pursuant to Legislative Decree 231/2001

1. Crimes against the public administration (Arts. 24 and 25);
 - Embezzlement (Art. 314 of the Criminal Code);
 - Embezzlement by others profit (Art. 315 of the Criminal Code);
 - Embezzlement to the detriment of the State or another public entity or the European Union (Art. 316 bis of the Criminal Code);
 - Undue receipt of funds to the detriment of the State or another public entity or the European Union (Art. 316 ter of the Criminal Code);
 - Fraud against the State or another public entity (Art. 640, paragraph 2, No. 1 of the Criminal Code);
 - Aggravated fraud for the purpose obtaining public funds (Art. 640 bis of the Criminal Code);
 - Cyber fraud against the State or another public entity (Art. 640 ter of the Criminal Code);
 - Extortion (Art. 317 of the Criminal Code);
 - Corruption in relation to exercise of a public function (Art. 318 of the Criminal Code);
 - Corruption to perform action in contravention of official duties 319 (Art. 318 of the Criminal Code);
 - Aggravating circumstances (Art. 319 bis of the Criminal Code);
 - Corruption in judicial acts (Art. 319 ter of the Criminal Code);
 - Undue enticement to give or promise benefits (Art. 319 quater of the Criminal Code).
 - Corruption of person appointed to the public service (Art. 321 of the Criminal Code);
 - Inducement to corruption (Art. 322 of the Criminal Code);
 - Embezzlement, bribery, undue induction to give or promise commodities, corruption and incitement to corruption of members of the European Community bodies and officials of the European Communities and of foreign States (Art. 322 bis of the Criminal Code);
 - Abuse of authority (Art. 323 of the Criminal Code);

- Illicit influences (Art. 346 bis of the Criminal Code);
- Fraud in public services (Art. 356 of the Criminal Code);
- Agricultural funds' fraud (Art. 2 Legislative Decree 898/1986).

2. Cyber crimes and unlawful data processing (Art. 24 bis);

- Fabrications in public electronic documents or electronic documents used as evidence (Art. 491-bis of the Criminal Code);
- Unlawful access to an IT or electronic system (Art. 615 ter of the Criminal Code);
- Abusive detention and dissemination of IT or electronic system access codes (Art. 615 quater of the Criminal Code);
- Dissemination of equipment, devices or IT programmes intended to damage or interrupt an IT or electronic system (Art. 615 quinquies of the Criminal Code);
- Unlawful interception, prevention or interruption of IT or electronic communications (Art. 617 quater of the Criminal Code);
- Installation of devices intended to intercept, prevent or interrupt IT or electronic communications (Art. 617 quinquies of the Criminal Code);
- Damage of information, data and IT programmes (Art. 635 bis of the Criminal Code);
- Damage of information, data and IT programmes used by the State or another public entity or in any event of public utility (Art. 635 ter of the Criminal Code);
- Damage of IT and electronic systems (Art. 635 quater of the Criminal Code);
- Damage of IT and electronic systems of public utility (Art. 635 quinquies of the Criminal Code);
- Cyber fraud of the party providing electronic signature certification services (Art. 640 quinquies of the Criminal Code);
- Cybersecurity public offences (Art.1, p.11 Law 105/2019).

3. Organised crime (Art. 24 bis):

- Conspiracy (Art. 416 of the Criminal Code);
- Mafia-type association, including abroad (Art. 416 bis of the Criminal Code);
- Political/mafia electoral exchange (Art. 416 ter of the Criminal Code);
- Kidnapping for the purpose of robbery or ransom (Art. 630 of the Criminal Code);
- Association for the unlawful trafficking of narcotics or psychotropic substances (Art. 74 of Italian Presidential Decree No. 309 of 9 October 1990);

- Offences of unlawful fabrication, introduction into the State, introduction into the market, sale, detention and carrying in public locations or places open to the public of weapons of war or war-like weapons or part of them, explosives, clandestine weapons and the most common firearms, excluding those laid out in Article 2, paragraph 3 of Law No. 110 of 18 April 1975 (Art. 407, paragraph 2, letter a), number 5, of the Code of Civil Procedure).

4. Crimes of counterfeiting currency, public paper, revenue stamps and distinctive instruments or signs (Art. 25 bis):

- Counterfeiting currency, spending in and introduction into the State, with accomplices, of counterfeit currency (Art. 453 of the Criminal Code);
- Alteration of currency (Art. 454 of the Criminal Code);
- Spending in and introduction into the State, without accomplices, of counterfeit currency (Art. 455 of the Criminal Code);
- Spending of counterfeit currency received in good faith (Art. 457 of the Criminal Code);
- Falsification of revenue stamps, introduction into the State, acquisition, detention or introduction into circulation of counterfeit revenue stamps (Art. 459 of the Criminal Code);
- Counterfeiting of filigreed paper in use for the fabrication of public paper or revenue stamps (Art. 460 of the Criminal Code);
- Fabrication or detention of filigrees or instruments used to counterfeit currency, revenue stamps or filigreed paper (Art. 461 of the Criminal Code);
- Use of counterfeit and altered revenue stamps (Art. 464, paragraphs 1 and 2, of the Criminal Code);
- Counterfeiting, altering, use of trademarks or distinctive signs or patents, models and designs (Art. 473 of the Criminal Code);
- Introduction into the State and trade of industrial products with false marks (Art. 474 of the Criminal Code).

5. Crimes against business and commerce (Art. 25-bis 1):

- Disruption of the freedom of trade or industry (Art. 513 of the Criminal Code);
- Unlawful competition with threat or violence (Art. 513 bis of the Criminal Code);
- Fraud against national industries (Art. 514 of the Criminal Code);
- Trade fraud (Art. 515 of the Criminal Code);
- Sale of inauthentic food as authentic (Art. 516 of the Criminal Code);
- Sale of industrial products with false marks (Art. 517 of the Criminal Code);

- Fabrication and trade of goods made by usurping industrial property rights (Art. 517 ter of the Criminal Code);
- Counterfeiting of geographical indications or denominations of origin of agri-food products (Art. 517 quater of the Criminal Code).

6. Corporate offences, introduced by Legislative Decree 61/2002 (Art. 25 ter):

- False corporate communications (Art. 2621 of the Civil Code);
- Minor events (Art. 2621 bis of the Civil Code);
- False corporate communications for listed companies (Art. 2622 of the Civil Code);
- Obstructed control (Art. 2625 of the Civil Code);
- Undue restitution of contributions (Art. 2626 of the Civil Code);
- Illegal allocation of profits and reserves (Art. 2627 of the Civil Code);
- Unlawful transactions on company shares or quotas or those of the parent company (Art. 2628 of the Civil Code);
- Transactions to the detriment of creditors (Art. 2629 of the Civil Code);
- Failure to disclose a conflict of interests (Art. 2629 bis of the Civil Code);
- Fictitiously paid-up share capital (Art. 2632 of the Civil Code);
- Undue allocation of corporate assets by liquidators (Art. 2633 of the Civil Code);
- Unlawful influence over the shareholders' meeting (Art. 2636 of the Civil Code);
- Market rigging (Art. 2637 of the Civil Code);
- Hindering the exercise of the functions of the public supervisory authorities (Art. 2638, paragraphs 1 and 2 of the Civil Code);
- Corruption between private parties (Art. 2635 of the Civil Code);
- Inducement to corruption between private parties (Art. 2635 bis of the Civil Code).

7. Crimes for the purpose of terrorism or subversion of democracy (Art. 25 quater):

- Subversive association (Art. 270 of the Criminal Code);
- Association for the purpose of terrorism, including international, or subversion of democracy (Art. 270 bis of the Criminal Code);
- Assistance to association members (Art. 270 ter of the Criminal Code);
- Enlistment for the purpose of terrorism, including international (Art. 270 quater of the Criminal Code);

- Organisation of transportation for purposes of terrorism (Art. 270 quater 1 of the Criminal Code);
- Training in activities for the purpose of terrorism, including international (Art. 270 quinquies of the Criminal Code);
- Conduct for the purpose of terrorism (Art. 270 sexies of the Criminal Code);
- Attempt for purposes of terrorism or subversion (Art. 280 of the Criminal Code);
- Act of terrorism with deadly or explosive devices (Art. 280 bis of the Criminal Code);
- Kidnapping for purposes of terrorism or subversion (Art. 289 bis of the Criminal Code);
- Inducement to commit any of the offences set forth in the first and second paragraphs (Art. 302 of the Criminal Code);
- Political conspiracy by means of agreement (Art. 304 of the Criminal Code);
- Political conspiracy by means of association (Art. 305 of the Criminal Code);
- Armed gang - formation and participation (Art. 306 of the Criminal Code);
- Assistance to those participating in conspiracy or armed gangs (Art. 307 of the Criminal Code);
- Voluntary reconsideration (Art. 5 of Law Decree No. 625/1979 - converted with amendments into Law 15/1980);
- Hijacking, diversion and destruction of an airplane (Art. 1, Law No. 342/1976);
- Damage of on-ground installations (Art. 2, Law No. 342/1976);
- Provisions on direct offences against the safety of maritime navigation and the safety of fixed installations on intercontinental platforms (Art. 3, Law No. 422/1989);
- Urgent measures for the protection of the democratic order and public safety (Art. 1 of Legislative Decree 625/1979 - amended by Law 15/1980);
- New York International Convention for the suppression of the financing of terrorism of 9 December 1999 (Art. 2 Conv New York 9/12/1999).

8. Mutilation of the female genital organs (Art. 25 quater 1):

- Mutilation of the female genital organs (Art. 583-bis of the Criminal Code).

9. Offences against the individual (Art. 25 quinquies):

- Reduction to or maintenance in slavery or servitude (Art. 600 of the Criminal Code);

- Sexual acts with minors between fourteen and eighteen years of age, in exchange for money or other consideration (Art. 600 bis, paragraph 2 of the Criminal Code);
- Underage pornography - Offer or sale of pornographic material, including electronically (Art. 600 ter, paragraph 3 of the Criminal Code);
- Detention of pornographic material (Art. 600 quater of the Criminal Code);
- Virtual pornography (Art. 600 quater 1 of the Criminal Code);
- Underage prostitution (Art. 600 bis, paragraph 1 of the Criminal Code);
- Underage pornography - Recruitment or use of minors for pornographic shows and distribution of pedo-pornographic material, including virtual (Art. 600 ter, paragraph 1 and 2);
- Grooming of minors (Art. 609 undecies of the Criminal Code);
- Tourism initiatives intended to exploit underage prostitution (Art. 600 quinquies of the Criminal Code);
- Human trafficking (Art. 601 of the Criminal Code);
- Purchase and sale of slaves (Art. 602 of the Criminal Code);
- Unlawful brokerage and exploitation of labour (Art. 603 bis of the Criminal Code);
- Grooming of minors (Art. 609 undecies).

10. Market abuse (Art. 25 sexies):

- Abuse of privileged information (Art. 184 of Legislative Decree 58/1998);
- Market manipulation (Art. 185 of Legislative Decree 58/1998).

11. Transnational offences (Art. 10 of Law 146/2006):

- Conspiracy (Art. 416 of the Criminal Code);
- Mafia-type association, including abroad (Art. 416 bis of the Criminal Code);
- Conspiracy for the purpose of trafficking tobacco processed abroad (Italian Presidential Decree 43/1973, Art. 291 quater);
- Association for the unlawful trafficking of narcotics or psychotropic substances (Art. 74 of Italian Presidential Decree 309/1990);
- Provisions against clandestine immigration (Art. 12 of Legislative Decree 286/1998);
- Persuasion not to make statements, or to make false statements, to the judicial authority (Art. 377 bis of the Criminal Code);
- Aiding and abetting (Art. 378 of the Criminal Code);

12. Crimes of negligence committed in violation of regulations on accident prevention and the protection of occupational health and safety (Art. 25 septies):

- Negligent homicide (Art. 589 of the Criminal Code);
- Negligent serious or very serious personal injuries (Art. 590 of the Criminal Code).

13. Offences relating to money laundering (Art. 25 octies):

- Receiving stolen goods (Art. 648 of the Criminal Code);
- Money laundering (Art. 648 bis of the Criminal Code);
- Using ill gotten money, goods or benefits (Art. 648 ter of the Criminal Code);
- Self-laundering (Art. 648 ter.1 of the Criminal Code).

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14. Offences in the field of non-cash payment instruments (Art. 25-octies.1)

- Improper use and falsification of payment instruments other than cash (art. 493-ter of the Criminal Code);
- Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash (art. 493-quarter of the Criminal Code);
- Computer fraud aggravated by the realization of a transfer of money, monetary value, or virtual currency (art. 640-ter c.p.).

15. Crimes of copyright violation (Art. 25-novies):

- Introduction into electronic network systems available to the public, through connections of any type whatsoever, of a copyrighted work of intellectual property or part thereof (Art. 171, paragraph 1, letter a-bis of Law 633/41);
- Offences pursuant to the previous point committed in relation to the work of another party not intended for publication, or by usurping authorship of the work, or with the deformation, mutilation or other modification of the work, should this result in offending the honour or reputation of the author (Art. 171, paragraph 3 of Law 633/41);
- Abusive duplication of computer programmes for profit; importation, distribution, sale, detention for commercial or entrepreneurial purposes or rental of programmes on media not labelled by the SIAE [Italian Society of Authors and Publishers]; preparation of means for the sole purpose of allowing for or facilitating the arbitrary removal or functional avoidance of devices applied to protect a computer programme (Art. 171-bis, paragraph 1, Law 633/41);

- Reproduction, transfer to other media, distribution, communication, presentation or demonstration to the public of the content of a database in violation of the provisions pursuant to Articles 64-quinquies and 64-sexies of Law 633/41 for profit and on media not labelled by the SIAE; extraction or reuse of the database in violation of the provisions pursuant to Articles 102-bis and 102-ter of Law 633/41; distribution, sale and rental of the database (Art. 171-bis, paragraph 2, Law 633/41);
- Abusive duplication, reproduction, transmission or dissemination in public with any means whatsoever, of all or part of a work of intellectual property intended for television, cinemas, sale or rental, disks, tapes or analogous media or any other media containing phonograms or videograms of musical, cinematographic or similar audio-visual works or sequences of images in movement; abusive reproduction, transmission or dissemination in public, with any means whatsoever, of literary, dramatic, scientific or didactic, musical or dramatic/musical, multimedia works or part thereof, even if included in collected or composite works or in databases; introduction into the territory of the State, even without having contributed to the duplication or reproduction, detention for sale or for distribution, distribution, introduction into the market, rental or transfer on any basis whatsoever, public projection, transmission via television with any means whatsoever, transmission via radio, broadcast for listening to the general public, of the abusive reproductions referred to in this point; detention for sale or distribution, distribution, introduction into the market, rental or in any event the transfer on any basis whatsoever, public projection, transmission via television with any means whatsoever, transmission via radio, public listening of the abusive duplications or reproductions mentioned; detention for sale or distribution, introduction into the market, sale, rental, transfer on any basis whatsoever, transmission via radio or television with any means whatsoever, of videocassettes, music cassettes, any media containing phonograms or videograms of musical, cinematographic or audio-visual works or sequences of images in movement, or another medium on which Law 633/41 requires the SIAE label, without such label or bearing a counterfeit or altered label; retransmission or broadcast with any means whatsoever, without an agreement with the legitimate distributor, of an encrypted service received via devices or parts of devices used to decrypt transmissions with limited access; introduction into the territory of the State, detention for sale or distribution, distribution, sale, rental, transfer on any basis whatsoever, commercial promotion, installation of special decryption devices or elements which allow access to an encrypted service without payment of the fee due; fabrication, importation, distribution, sale, rental, transfer on any basis whatsoever, publication for sale or rental, or detention for commercial purposes, of equipment, products or components, or the provision of services with the predominant purpose or the commercial practice of avoiding effective technological measures pursuant to Art. 102-quater of Law 633/41 or which

are primarily designed, produced, adapted or made to make possible or facilitate the avoidance of the above-mentioned measures; abusive removal or alteration of the electronic information pursuant to Article 102-quinquies, or the distribution, importation for the purpose of distribution, broadcast via radio or television, communication or provision to the public of works or other copyrighted materials from which such electronic information has been removed or altered (Art. 171-ter, paragraph 1, Law 633/41);

- Reproduction, duplication, transmission or abusive dissemination, sale or introduction into the market, transfer on any basis whatsoever or abusive importation of more than fifty copies or samples of works protected by copyright and connected rights; communication to the public, for profit, by releasing it in a system of electronic networks, by means of connections of any type whatsoever, of a work of intellectual property protected by copyright, or part thereof; commission of one of the offences pursuant to the previous point by exercising the business activity of reproducing, distributing, selling or marketing, importing works protected by copyright and connected rights; promotion or organisation of the unlawful activities pursuant to the previous point (Art. 171-ter, paragraph 2, Law 633/41);
- Failure by producers or importers of media not subject to the label pursuant to Article 181-bis of Law 633/41 to notify the SIAE within thirty days of the date of introduction into the market in Italy or import of the identifying data of media not subject to the label or false declaration of such information (Art. 171-septies, Law 633/41);
- Fraudulent production, sale, importation, promotion, installation, modification, utilisation for public and private use of devices or parts of devices used to decrypt audio-visual broadcasts with limited access transmitted via over the air broadcast, satellite or cable, in analogue or digital form (Art. 171-octies, Law 633/41).

16. Offence of persuasion not to make statements, or to make false statements, to the judicial authority (Art. 377 bis of the Criminal Code), introduced into the Decree by Law 116/2009 (Art. 25-decies):

- Persuasion not to make statements, or to make false statements, to the judicial authority (Art. 377 bis of the Criminal Code).

17. Environmental crimes (Art. 25-undecies):

- Environmental pollution (Art. 452 bis of the Criminal Code);
- Environmental disaster (Art. 452-quater of the Criminal Code);
- Negligent offences against the environment (Art. 452-quinquies of the Criminal Code);

- Trafficking and abandonment of highly radioactive materials (Art. 452-sexies of the Criminal Code);
- Aggravating circumstances (Art. 452-octies of the Criminal Code);
- Killing, destruction, capture, withdrawal or detention of protected wild animal or plant species (Art. 727 bis of the Criminal Code);
- Destruction or deterioration of habitats within a protected site (Art. 733 bis of the Criminal Code);
- Discharges of industrial wastewater containing hazardous substances without authorisation or after the authorisation has been suspended or revoked and discharge into the seawater, by ships or aircraft, of substances or materials which are absolutely prohibited from being spilled (Art. 137, paragraphs, 2, 3, 5, 11 and 13 of Legislative Decree 152/2006);
- Unauthorised waste management activities (Art. 256, paragraphs 1, 3, 5 and 6, second section Legislative Decree 152/2006);
- Failure to carry out site reclamation in compliance with the plan approved by the competent authority (Art. 257, paragraphs 1 and 2, Legislative Decree 152/2006);
- Violation of the obligations of communication and keeping mandatory records and forms (Art. 258, paragraph 4, second section of Legislative Decree 152/2006);
- Unlawful waste trafficking (Art. 259, paragraph 1 Legislative Decree 152/2006);
- Organised activities for unlawful waste trafficking (Art. 260 of Legislative Decree 152/2006);
- Surpassing emissions limits, resulting in surpassing air quality thresholds (Art. 279, paragraph 5 of Legislative Decree 152/2006);
- Importation, exportation, re-exportation of specimens belonging to protected species pursuant to Annexes A, B and C of EC Regulation No. 338/97 of the Council of 9 December 1996 as amended; failure to observe requirements intended to protect the safety of specimens belonging to protected species; use of the above-mentioned specimens in a manner conflicting with the requirements established in authorisation or certification measures; transport and transit of specimens without the required certificate or licence; trade in artificially reproduced plants in conflict with the requirements pursuant to Art. 7, par. 1, letter b) of EC Regulation No. 338/97 of the Council of 9 December 1996 as amended; detention, use for profit, acquisition, sale, exhibition or detention for sale or commercial purposes, offer for sale or transfer of specimens without the required documentation (Arts. 1 and 2 of Law No. 150/1992);

- Falsification or alteration of certificates, licences, importation notices, declarations, communications of information required under Art. 16, par. 1, letters a), c), d), e) and l) of EC Regulation No. 338/97 of the Council of 9 December 1996 as amended (Art. 3, Law No. 150/1992);
- Detention of live specimens of wild species of mammals and reptiles and live specimens of mammals and reptiles reproduced in captivity which constitute a hazard for public health and safety (Art. 6, Law No. 150/1992);
- Termination or reduction of the use of harmful substances (Art. 3, Law No. 549/1993);
- Pollution of ships flying any flag (Arts. 8-9 Legislative Decree No. 202/2007).

18. Employing illegally staying third-country nationals (Art. 25 duodecies):

- Promotion, management, organisation, financing or transport of foreigners in the territory of the State, or performance of other acts intended to unlawfully gain their entry into the territory of the State, or of another State of which the person is not a citizen or does not have permanent residency, if: (i) the deed regards the entry or unlawful stay in the territory of the State of five or more people; (ii) the transported person has been exposed to danger to his or her life or safety to gain entry or stay unlawfully; (iii) the transported person has been subjected to inhuman or degrading treatment to gain entry or stay unlawfully; (iv) the deed has been committed by three or more people collaborating together or using international transport services or counterfeit or altered or in any event illegally obtained documents; (v) the perpetrators have weapons or explosives available to them (Art. 12, paragraphs 3, 3 bis and 3 ter);
- Favours the stay of foreigners in the territory of the State to obtain undue profit from their illegal status or within the context of activities punished by provisions against clandestine immigration, in violation of the rules of the Consolidated Law on Immigration outside the cases established in the previous paragraphs and unless the deed constitutes a more serious offence (Art. 12, paragraph 5);
- Employing illegally staying third-country nationals (Art. 22, paragraphs 12 and 12-bis of Legislative Decree No. 286/1998).

19. Offences of racism and xenophobia (Art. 25 terdecies):

- Dissemination of ideas based on racial or ethnic superiority or hatred, or inducement to commit or the commission of acts of discrimination, violence or provocation to violence against a victim for racial, ethnic, national, religious or sexual identity-based reasons, unless the deed constitutes a more serious offence. (Art. 3, paragraph 1 Law No. 654/1975);

- Propaganda or instigation or incitement, committed in such a manner so as to result in the concrete danger of the spread, founded all or in part on the denial of the Holocaust or crimes of genocide, of crimes against humanity and war crimes. (Art. 3, paragraph 3 bis Law No. 654/1975).

20. Fraud in sports competitions, illegal gaming or betting and gambling with prohibited machines (Art. 25 quaterdecies)

- Fraud in sport competitions (Law No. 401/1989, art. 1);
- illegal gaming or betting and gambling with prohibited machines (Law No. 401/1989, art. 4).

21. Tax Crimes (Art. 25 quinquiesdecies)

- Fraudulent tax declaration through the use of invoices or other documents for non-existent operations (Art. 2 par. 1 and 2bis of the Legislative Decree No. 74/2000);
- Fraudulent tax declaration through other stratagem (Art. 3 of the Legislative Decree No. 74/2000);
- Unfaithful tax declaration (Art. 4 of the Legislative Decree No. 74/2000);
- Omitted tax declaration (Art. 5 of the Legislative Decree No. 74/2000);
- Issue of invoices or other documents for non-existent transactions (Art. 8 p. 1 and 2 bis of Legislative Decree No. 74/2000);
- Destruction and concealment of accounting records (Art. 10 of the Legislative Decree No. 74/2000);
- Undue compensation (Art. 10 quarter of the Legislative Decree No. 74/2000);
- Fraudulent subtraction of taxes (Art. 11 of the Legislative Decree No. 74/2000).

22. Contraband and customs violations (Art. 25 sexdecies):

- Smuggling in the movement of goods across land borders and customs areas (Article 282 of Presidential Decree 43/1973);
- Smuggling in the movement of goods in border lakes (Article 283 of Presidential Decree 43/1973);
- Contraband in the maritime movement of goods (Article 284 of Presidential Decree 43/1973);
- Smuggling in the movement of goods by air (Article 285 of Presidential Decree 43/1973);
- Smuggling in extra-customs areas (Article 286 of Presidential Decree 43/1973);

- Smuggling for improper use of goods imported with customs facilities (Article 287 of Presidential Decree 43/1973);
- Smuggling in customs warehouses (Article 288 of Presidential Decree 43/1973);
- Smuggling in cabotage and traffic (art.289 D.P.R. 43/1973);
- Contraband in the export of goods eligible for restitution of rights (Article 290 of Presidential Decree 43/1973);
- Contraband in temporary import or export (Article 291 of Presidential Decree 43/1973);
- Smuggling of foreign manufactured tobaccos (Article 291-bis of Presidential Decree 43/1973);
- Criminal association for the purpose of smuggling foreign manufactured tobacco (Article 291-quater Presidential Decree 43/1973);
- Other cases of smuggling (art. 292 Presidential Decree 43/1973);
- Penalty for smuggling in case of failure or incomplete ascertainment of the object of the crime (Article 294 of Presidential Decree 43/1973);
- Differences between the load and the manifest (art.302 Presidential Decree 43/1973);
- Differences from the declaration for export of goods with restitution of rights (Article 304 of Presidential Decree 43/1973);
- Failure to discharge the bail bill. Differences in quantity (Article 305 of Presidential Decree 43/1973);
- Differences in quality with respect to the deposit bill (art.306 Presidential Decree 43/1973);
- Differences in goods deposited in private bonded warehouses (art.308 Presidential Decree 43/1973);
- Differences with respect to the declaration of goods intended for temporary import or export (Article 310 of Presidential Decree 43/1973);
- Differences in quality in re-exporting for temporary importation (Article 311 of Presidential Decree 43/1973);
- Differences in quality in reimportation for temporary exportation (Article 312 of Presidential Decree 43/1973);
- Differences in quantity with respect to the declaration for re-export and re-import (Article 313 of Presidential Decree 43/1973);
- Failure to comply with the obligations imposed on captains (Article 316 of Presidential Decree 43/1973);

- Non-compliance with customs regulations by aircraft captains (Article 317 of Presidential Decree 43/1973);
- Omission or delay in submitting the customs declaration (Article 318 of Presidential Decree 43/1973);
- Non-compliance with customs formalities (art.319 Presidential Decree 43/1973);
- Penalties for violations of the rules on deposits in the surveillance areas (art.320 Presidential Decree 43/1973);
- Penalties for violations of the rules imposed on navigation in the surveillance areas (Article 321 of Presidential Decree 43/1973)