

# MUVIQ S.R.L.

## ORGANIZATION, MANAGEMENT AND CONTROL MODEL PURSUANT TO LEGISLATIVE DECREE 231 OF 8 JUNE 2001

### GENERAL PART

Edition	Approval	Nature of the changes
00	Board of Directors meeting of 29/04/2024	Adoption
01	Not necessary	Name change from PS to Muviq

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## 1 LEGISLATIVE DECREE NO. 231 OF 8 JUNE 2001

### 1.1 *The administrative liability of legal persons*

With Legislative Decree no. 231 of 8 June 2001 (hereinafter, "Legislative Decree 231/2001" or "Decree 231"), in implementation of the delegation conferred on the Government by art. 11 of Law no. 300 of 29 September 2000, the discipline of the "liability of entities for administrative offences dependent on crime" was dictated.

In particular, this discipline applies to entities with legal personality (e.g. S.p.A., S.r.l.) and to companies and associations, including those without legal personality.

According to the provisions of Decree 231, companies can be held "responsible" for certain crimes committed or attempted, in the interest or to the advantage of the companies themselves, by members of the company's top management (the *so-called* "top management" or simply "top management" subjects) and by those who are subject to the management or supervision of the latter (Article 5, paragraph 1 of Legislative Decree 231/2001).

The administrative liability of the entity is therefore additional and different from that of the natural person who materially committed the crime and are both subject to ascertainment during the same trial before the criminal court. Moreover, the liability of the entity remains even if the natural person perpetrator of the crime is not identified or is not punishable.

The liability of the company can also occur if the predicate crime is in the form of an attempt (pursuant to Article 26 of Decree 231), i.e. when the acting subject performs suitable acts unequivocally aimed at committing the crime and the action is not carried out or the event does not occur.

### 1.2 *The perpetrators of the crime*

As mentioned above, according to Legislative Decree 231/2001, the company is liable for crimes committed in its interest or to its advantage:

- by "persons who hold representation, administration or management functions of the entity or of one of its organizational units endowed with financial and functional autonomy as well as by persons who exercise, even de facto, the management and control of the entity itself" (the above-defined persons "in a top" or "top" position; art. 5, paragraph 1, letter a), of Legislative Decree 231/2001);
- by persons subject to the direction or supervision of one of the top management (the *so-called* subjects subject to the management of others; art. 5, paragraph 1, letter b), of Legislative Decree 231/2001).

If the perpetrator of the crime or administrative offence is one of the top management, a presumption of liability is established, in consideration of the fact that this natural person expresses, represents and implements the management policy of the entity. On the other hand, there is no presumption of liability for the entity in the event that the perpetrator of the crime or administrative offence is a person subject to the management or supervision of one of the "top" subjects, since in this case the unlawful act of the subject entails the liability of the entity only if it appears that its commission was made possible by non-compliance with management or supervisory obligations.

It is also appropriate to reiterate that the company is not liable, by express legislative provision (Article 5, paragraph 2, of Legislative Decree 231/2001), if the persons indicated above have acted in their own exclusive interest or in the interest of third parties.

### **1.3 The types of offences provided for by Legislative Decree 231/2001**

The company can only be called upon to answer for the crimes – so-called predicate crimes – indicated by Decree 231 or in any case by a law that came into force before the commission of the act constituting a crime.

On the date of approval of this document, the predicate offences belong to the following cases:

- Undue receipt of disbursements, fraud to the detriment of the State, a public body or the European Union or to obtain public disbursements, computer fraud to the detriment of the State or a public body and fraud in public procurement (art.24);
- computer crimes and unlawful processing of data (art. 24-bis);
- crimes of organized crime (art. 24-ter);
- embezzlement, bribery, undue inducement to give or promise benefits, corruption and abuse of office (art. 25);
- counterfeiting of coins, public credit cards, revenue stamps and identification instruments or signs (Article 25-bis);
- crimes against industry and commerce (art. 25-bis.1);
- corporate crimes (art. 25-ter);
- crimes with the purpose of terrorism or subversion of the democratic order provided for by the penal code and special laws (art. 25-quarter);
- practices of mutilation of the female genital organs (art.25-quarter.1);
- crimes against the individual personality (art. 25-quinquies);
- market abuse offences (Article 25-sexies) and other market abuse offences (Article 187-quinquies of the TUF);
- crimes of manslaughter and serious or very serious culpable injuries, committed in violation of accident prevention regulations and on the protection of hygiene and health at work (art. 25-septies);
- receiving stolen goods, laundering and use of money, goods or utilities of illegal origin, as well as self-laundering (art. 25-octies);
- crimes relating to non-cash payment instruments (art. 25-ocities.1, paragraph 2);
- crimes relating to copyright infringement (art. 25-novies);
- inducement not to make declarations or to make false declarations to the judicial authority (art. 25-decies);
- environmental crimes (art. 25-undecies);
- employment of illegally staying third-country nationals (Article 25-duodecies);

- racism and xenophobia (art. 25-terdecies);
- fraud in sports competitions, abusive exercise of gaming or betting and games of chance exercised by means of prohibited machines (art. 25-quaterdecies);
- tax offences (Article 25-quinquiesdecies);
- smuggling (art. 25-sexiesdecies);
- crimes against cultural heritage (art. 25-septiesdecies);
- laundering of cultural property and devastation and looting of cultural and landscape property (art. 25-duodecies);
- liability of entities for administrative offences dependent on crime [they are a prerequisite for entities operating in the virgin olive oil supply chain] (art. 12, Law no. 9/2013);
- transnational crimes (art. 10, Law no. 146/2006).

The applicability and relevance of each type of crime for Muviq s.r.l. are the subject of in-depth analysis in this General Section.

## 1.4 Penalties

The sanctioning system provided for by Decree 231 to which the company can be subjected in the event of a conviction is divided into four types of sanctions:

- **Financial penalty:** it is always applied if the judge holds the company liable. It is calculated through a system based on quotas, which are determined by the judge in number and amount: the number of quotas, to be applied between a minimum and a maximum that vary according to the type of crime, depends on the seriousness of the crime, the degree of responsibility of the entity, the activity carried out to eliminate or mitigate the consequences of the crime or to prevent the commission of other offences; the amount of the individual share, on the other hand, must be established between a minimum of Euro 258.23 and a maximum of Euro 1,549.37 depending on the economic and financial conditions of the company. Art. 12 of Legislative Decree 231/2001 provides for a series of cases in which the financial penalty is reduced. It is envisaged that only the company, with its assets or with its mutual fund, is called to answer for the obligation to pay the financial penalty. Legislative Decree 231/2001 therefore excludes, regardless of the legal nature of the collective entity, that members or associates are directly responsible with their assets.
- **Disqualification sanctions:** they apply, in addition to the financial penalty, only if expressly provided for the crime for which the company is convicted and only if at least one of the following conditions is met:
  - the company has made a significant profit from the crime and the crime has been committed by a top management or a subordinate person if the commission of the crime was made possible by serious organizational deficiencies;
  - in the event of repetition of offences.

The disqualification sanctions provided for by Decree 231 are as follows:

- the prohibition from exercising the activity;
- the suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;
- the prohibition of contracting with the Public Administration, except to obtain the performance of a public service;
- the exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;
- the prohibition of advertising goods or services.

Exceptionally applicable with definitive effects, the disqualification sanctions are temporary, with a duration ranging from three months to seven years and have as their object the specific activity of the company that committed the offence. They can also be applied as a precautionary measure, before the conviction, at the request of the Public Prosecutor, if there are serious indications of the company's liability and well-founded and specific elements that suggest the danger of further commission of offences of the same nature as the one for which the proceedings are being carried out.

The application of disqualification sanctions is excluded if the company has implemented the remedial conduct provided for by art. 17 of Legislative Decree 231/2001 before the declaration of the opening of the first instance hearing and, more precisely, when the following conditions are met:

- the entity has fully compensated for the damage and has eliminated the harmful or dangerous consequences of the crime or has in any case effectively worked in this direction;
  - the entity has eliminated the organizational deficiencies that led to the crime through the adoption and implementation of organizational models suitable for preventing crimes of the kind that occurred;
  - the entity has made available the profit obtained for the purpose of confiscation.
- **Confiscation:** the conviction always provides for the confiscation of the price or profit of the crime or of goods or other utilities of equivalent value. The profit of the crime has been defined by case law as the economic advantage of direct and immediate causal derivation from the crime, and concretely determined net of the actual benefit achieved by the injured party in the context of a possible contractual relationship with the entity.
  - **Publication of the judgment:** this can be ordered when the company is condemned to a disqualification sanction; it consists of the publication of the judgment only once, in extract or in full, in one or more newspapers indicated by the judge in the judgment as well as by posting it in the Municipality where the company has its main office, and is carried out at the expense of the company itself.

Although applied by the criminal court, all sanctions are of an administrative nature. The framework of the sanctions provided for by Decree 231 is very strict, both because of the high amount of financial penalties and because disqualification sanctions can greatly limit the exercise of normal business activity, precluding a series of business.

Pursuant to paragraph 2 of art. 26 of Decree 231, the company is not liable when it voluntarily prevents the performance of the action or the realization of the event.

The administrative sanctions against the company are time-barred after the fifth year from the date of commission of the crime, except in the event of interruption of the statute of limitations. The statute of limitations is interrupted in the event of a request for the application of interdiction measures and contestation of the administrative offence; in the latter case, the statute of limitations does not run until the moment when the judgment that concludes the proceedings becomes final. As a result of the interruption, a new limitation period begins.

The final conviction of the company is registered in the national registry of administrative penalties for crimes.

### **1.5 Organisation, management and control models: exempt conditions**

Art. 6 of Decree 231 establishes that the entity, in the case of crimes committed by top management, is not liable if it proves that:

- a) the management body has adopted and effectively implemented, before the commission of the act, an organizational, management and control model suitable for preventing crimes of the kind that occurred;
- b) the task of supervising the operation and compliance with the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 (hereinafter "Model 231") as well as proposing its updating has been entrusted to a body of the entity with autonomous powers of initiative and control (the so-called "Supervisory Body", hereinafter also the "SB");
- c) the persons committed the crime by fraudulently evading the aforementioned Model 231;
- d) there has been no omission or insufficient supervision by the Supervisory Body.

In the event that the crime has been committed by persons subject to the direction or supervision of top management, the entity will be held responsible for the crime only in the event of culpable failure in the management and supervision obligations.

Therefore, the entity that, before the commission of the crime, adopts and concretely implements a Model 231 suitable for preventing crimes of the kind that occurred, is exempt from liability if the conditions referred to in art. 6 of Decree 231. In this sense, Decree 231 provides specific indications regarding the needs that the 231 Forms must meet:

- identify activities in the context of which there is a possibility of criminal offences being committed;
- provide for specific "protocols" aimed at planning the formation and implementation of the entity's decisions in relation to the crimes to be prevented;
- identify methods of managing financial resources suitable for preventing the commission of such crimes;
- provide for information obligations towards the SB;
- introduce an internal disciplinary system suitable for sanctioning non-compliance with the measures indicated in Model 231.

## 1.6 Crimes committed abroad

By virtue of art. 4 of Legislative Decree 231/2001, the entity can be considered responsible, in Italy, for the commission abroad of certain crimes. In particular, art. 4 of Legislative Decree 231/2001 provides that entities having their main office in the territory of the State are also liable in relation to crimes committed abroad in the cases and under the conditions provided for by art. 7 to 10 of the Criminal Code, provided that the State of the place where the act was committed does not proceed against them.

Therefore, the entity is liable to prosecution when:

- in Italy it has its main office, i.e. the actual headquarters where administrative and management activities are carried out, possibly even different from that where the company or registered office is located (entities with legal personality), or the place where the activity is carried out on a continuous basis (entities without legal personality);
- the State of the place where the act was committed is not proceeding against the entity;
- the request of the Minister of Justice, to which punishment may be subject to, also refers to the body itself.

These rules concern crimes committed entirely abroad by top management or subordinates. For criminal conduct that has taken place even only in part in Italy, the principle of territoriality *pursuant to Article 6 of the Criminal Code* applies, by virtue of which "*the crime is considered to have been committed in the territory of the State, when the action or omission, which constitutes it, has occurred there in whole or in part, or the event that is the consequence of the action or omission has occurred there*".

## 2 DESCRIPTION OF THE COMPANY

### 2.1 Muviq's governance system

Muviq adopts a "traditional" governance system that is characterized by the presence of the following corporate bodies:

- **Shareholders' Meeting** competent to resolve, in ordinary and extraordinary session, on matters reserved to it by law or by the Articles of Association;
- **Board of Directors** (consisting of three directors) vested with the broadest powers for the management of the Company, with the sole exception of what is expressly reserved by law to the Shareholders' Meeting or provided for by the Articles of Association;
- **Board of Statutory Auditors** who have been entrusted to monitor compliance with the law and compliance with the principles of proper administration, as well as to check the adequacy of the Company's organisational structure, internal control system and administrative accounting system.

### 2.2 Muviq's Code of Ethics

At the same time as the adoption of this Model, Muviq has adopted its Code of Ethics.

Muviq's Code of Ethics contains the fundamental principles and values that the Company recognizes, accepts and shares and whose observance is essential for the regular performance of its activities,



the reliability of management and the corporate image, in the belief that ethics in the conduct of business is an essential condition for the success of the company.

The principles and provisions of the Code of Ethics are binding for the recipients of Model 231: it applies not only to persons linked to the Company by subordinate employment relationships but also to all those who work on behalf of Muviq, whatever the relationship (even temporary) that binds them to the same (for example, administrators, auditors, external collaborators, suppliers).

The Code of Ethics establishes, as an essential principle of the work, compliance with the laws and regulations in force and the commonly recognized ethical values in the conduct of business. The document has been published on the Company's website.

### 3 MUVIQ'S ORGANIZATION, MANAGEMENT AND CONTROL MODEL

#### 3.1 *The inspiring principles of Model 231*

In preparing the 231 Model, the Company has taken into account its internal control system, in order to verify its ability to prevent the types of offences provided for by Decree 231, as well as the ethical and social principles that Muviq adheres to in carrying out its activities.

More specifically, the Company has identified the following tools aimed at planning and implementing the Company's decisions:

- the internal control system and, therefore, the company procedures, documentation and provisions relating to the corporate and organisational hierarchical-functional structure;
- the Code of Ethics;
- communication to staff and their training;
- the disciplinary system referred to in the relevant CCNL;
- in general, the applicable Italian legislation.

The principles, rules and procedures referred to in the tools listed above are not reported in detail in this Model 231, but are part of the organization and control system on which it is inspired.

The key principles on which this Model 231 is inspired, in addition to the above, are:

- the Confindustria Guidelines, on the basis of which the mapping of Sensitive Processes and Activities has been prepared;
- the requirements indicated by Legislative Decree 231/2001, and in particular:
  - the assignment to a Supervisory Body of the task of promoting the effective implementation of Model 231;
  - the provision of adequate resources to the Supervisory Body to support it in the tasks entrusted to it;
  - the activity of verifying the functioning of the Model 231 with consequent periodic updates;
  - the activity of raising awareness and disseminating the rules of conduct and procedures established at all company levels;
- the key principles of an adequate internal control system and in particular:

- the definition of roles and responsibilities (organization chart, *job descriptions*);
- the definition of a system of delegations and powers of attorney consistent with the responsibilities assigned;
- respect for the principle of separation of responsibilities;
- the verifiability and documentability of each operation.

### 3.2 Purpose and structure of the Model 231

The decision to adopt a Model 231, in addition to representing a condition of exemption from the liability of the company with reference to the commission of the crimes expressly referred to in Decree 231, constitutes first and foremost an act of responsibility of the company itself towards its employees and all those who collaborate with it.

The adoption of Model 231 and, even more so, its effective implementation, also contribute to a better management of the internal control system, also favoring the consolidation of a corporate culture that enhances the principles of transparency, ethics, fairness and compliance with the rules, also for the benefit of Muviq's image.

The main objectives of the Model 231 are those listed below:

- raise awareness among the subjects who collaborate, in various capacities, with Muviq (hereinafter also "Recipients" such as, for example, employees, consultants, suppliers), requiring them, as part of the activities carried out in the interest of the Company, to adopt correct and transparent behavior, in line with the ethical values to which it is inspired in the pursuit of its corporate purpose and such as to prevent the risk of committing the offenses contemplated in Decree 231;
- to determine in the aforementioned persons the awareness that they may incur, in the event of violation of the provisions given by the Company, disciplinary and/or contractual consequences, as well as criminal and administrative sanctions that may be imposed on them;
- establish and/or strengthen controls that allow the Company to prevent or react promptly to prevent the commission of offences by top management and persons subject to the management or supervision of the former that entail the administrative liability of the Company;
- allow the Company, through monitoring of areas at risk, to intervene promptly, in order to prevent or combat the commission of crimes and sanction conduct contrary to its Model 231;
- improve the effectiveness and transparency in the management of business activities;
- to determine a full awareness in the potential offender that such conduct is strongly condemned and contrary (in addition to the provisions of the law) both to the ethical principles to which the Company intends to comply and to the interests of the Company itself, even when it could apparently benefit from it.

The Model 231 is structured as follows:

- **General Part**, aimed at illustrating the contents of Legislative Decree 231/2001 as well as the founding elements of the organisational, management and control model adopted by the Company: its definition and adoption, the types of offences considered relevant for the Company, the functioning and role of the SB, the information flows to and from the SB, the disciplinary system, the training and information activities and the criteria for updating the Model 231 itself;

- **Special Part**, structured on the basis of the Sensitive Processes identified in which, for each Sensitive Activity, the types of crime considered relevant and the specific protocols of conduct and control identified are indicated.

### 3.3 *The risk assessment methodology*

Art. 6 paragraph 2 letter a) of Legislative Decree 231/2001 indicates, among the requirements of Model 231, the identification of the processes and activities in which the crimes expressly referred to by Decree 231 can be committed. In other words, these are those business activities and processes that are commonly defined as "sensitive" (hereinafter, "Sensitive Processes" and "Sensitive Activities").

The preparatory activities for the preparation of this document have therefore seen the Company proceed with a preliminary analysis of its business context and of the activities that present potential risk profiles in relation to the commission of the crimes indicated by Legislative Decree 231/2001 (so-called risk self-assessment) which have produced *as a deliverable* a preliminary identification of the Sensitive Processes and Activities.

This mapping was then consolidated with the support of the managers of Sensitive Processes and Activities (hereinafter "Process Owners") who, in line with leading *practices*, evaluated, for each Sensitive Activity, the following elements:

- **Potential Risk**, i.e. the risk associated with the Sensitive Activity in the absence of control controls;
- **Control measures** in place and their adequacy;
- **Residual Risk**, obtained by reducing the potential risk through the application of prevention and control measures.

The Control Units subject to assessment were the following:

- roles and responsibilities (organization chart, job description, proxies and powers of attorney);
- policies/procedures;
- segregation of duties;
- traceability;
- monitoring and reporting systems;
- independent audits.

At the end of the activity described above, a plan of improvement actions was defined aimed at strengthening Muviq's internal control system and the Model 231 was prepared, divided into all its components according to the provisions of Legislative Decree 231/2001 and the indications contained in the Confindustria Guidelines.

### 3.4 *Adoption and updating of Model 231*

Muviq has deemed it necessary to proceed with the adoption of this Model 231 with a specific resolution of the Board of Directors.

The Model 231 must be updated or adapted whenever the need or opportunity is deemed and in any case as a result of circumstances relating to facts such as:

- significant changes in the Company's organisational structure and/or in the way business activities are carried out;

- identification of new sensitive activities, or changes to those previously identified, also possibly related to the start of new business activities;
- assessments of inadequacy based on the outcome of the checks performed.

The internal control and risk management system must ensure the constant "dynamic adjustment" of Model 231, with reference to both its main components (General Part and Special Part) and the overall organisational structure.

Any changes and additions must be communicated to the Board of Directors of Muviq, which will approve them.

### **3.5 The types of offences applicable to Muviq**

At the date of adoption of the Model, Muviq was in a transitional corporate and organizational situation.

The table below, compiled in the light of the results of the *risk self-assessment*, indicates the two types of offences contemplated by Decree 231 that have been taken into consideration:

OFFENCES PROVIDED FOR BY DECREE 231	Applicability to Muviq
Crimes of manslaughter and serious or very serious culpable injuries, committed in violation of accident prevention regulations and on the protection of hygiene and health at work	YES
Environmental crimes	YES

With regard to the remaining categories of predicate crimes, it was considered that it was better to wait for the stabilization and definition of the reorganization and corporate process, before proceeding with a risk assessment on the other categories of crime. Therefore, the reference to the Ethical Principles of Conduct and in particular to the general and fundamental ethical principles is considered appropriate.

The Company therefore undertakes to assess over time the relevance of all the offences currently envisaged by the Decree and any additional offences introduced by subsequent additions to the same, also due to possible future changes in the organisation and activities carried out by the Company.

## **4 THE SUPERVISORY BODY**

### **4.1 The requirements of autonomy, independence, professionalism and continuity of action**

Art. 6, paragraph 1, letters b) and d) of Decree 231, in referring the exemption from liability of the entity to the adoption and effective implementation of an Organization, Management and Control Model, suitable for preventing the commission of predicate crimes, provided for the mandatory establishment of a body of the entity, endowed with both an autonomous power of control (which allows it to supervise the operation and compliance with Model 231) and an autonomous power of initiative, to guarantee the constant updating of the same.

Pursuant to Legislative Decree 231/2001, with the aim of ensuring effective and effective implementation of Model 231, the members of the SB must possess the requirements of autonomy, independence, professionalism, continuity of action, as well as integrity and absence of conflicts of interest, which are required for the performance of this office.

In this regard, it should be noted that:

- autonomy is implemented by ensuring that the SB is endowed with effective powers of inspection and control, that it has the possibility of accessing relevant company information, that it has autonomous spending powers on the basis of an annual budget approved by the Board of Directors, on the proposal of the SB itself;
- with regard to the requirement of **independence**, the members of the SB must not be in a position, even potential, of conflict of interest with the Company or hold executive functions within the same; in the case of persons within the corporate structure, they must also enjoy an adequately high organisational position and in any case not such as to be considered dependent on executive bodies;
- with reference to the requirement of **professionalism**, it is necessary that within the SB there are individuals with adequate professionalism in legal matters and in the control and management of corporate risks. The SB will also be able, also making use of external professionals, to equip itself with competent resources in the field of business organization, auditing, accounting and finance;
- finally, with reference to the requirement of **continuity of action**, the SB must monitor compliance with Model 231, verify its effectiveness and effectiveness, propose, if necessary, its updating, following organisational and/or regulatory changes and/or in the event of manifest inadequacy of Model 231. The SB continuously carries out the activities necessary for the supervision of Model 231 with adequate commitment and with the necessary investigative powers.

#### **4.2 Powers and responsibilities**

The activities carried out by the SB may not be reviewed by any other body or function of the Company. The verification and control activity carried out by the SB is, in fact, strictly functional to the objectives of effective implementation of Model 231 and cannot replace or replace the institutional control functions of the Company.

The SB is granted the powers of initiative and control necessary to ensure effective and effective supervision of the operation and compliance with Model 231, in accordance with the provisions of art. 6 of Legislative Decree 231/2001.

In particular, the SB is entrusted with the following tasks and powers:

- regulate its operation also through the introduction of a specific regulation;
- supervise the operation of Model 231;
- carry out periodic inspection and control activities;
- request relevant information or the presentation of documents, from directors, control bodies, auditing firms, collaborators, consultants and in general from all parties required to comply with Model 231;
- promote the constant updating of Model 231, formulating, where necessary, to the management body proposals for any updates and adjustments to be made;

- verify compliance with the specific control protocols provided for by Model 231 and detect any behavioral deviations that may emerge from the analysis of information flows and reports to which the heads of the various functions are required and proceed in accordance with the provisions of Model 231 itself;
- to take care of relations and ensure the flow of information for which it is responsible to the Board of Directors and the Board of Statutory Auditors;
- suggest communication and training interventions on the contents of Legislative Decree 231/2001 and Model 231, on the impacts of the legislation on the company's activities and on the rules of conduct;
- provide clarifications on the meaning and application of the provisions contained in the Model 231;
- promptly report to the management body, for appropriate measures, any ascertained violations of Model 231 that may result in the Company incurring liability;
- verify and evaluate the suitability of the disciplinary system pursuant to and for the purposes of Legislative Decree 231/2001.

#### **4.3 Composition, appointment and term of office**

On 9/11/2023, the Board of Directors appointed a Supervisory Body composed of an external member (Chairman) and an internal member. The Board of Directors has also appointed an experienced external professional as Technical Secretariat of the Supervisory Board.

The Muviq Supervisory Body is a multi-subject body appointed by the Board of Directors and remains in office until the end of the mandate conferred on it.

In order to guarantee its full autonomy and independence, the Supervisory Body reports directly to the Company's Board of Directors.

If the Board of Directors has not already done so, the SB must elect a member from among its members who acts as Chairman.

The appointment of the SB and its members must be formally communicated to all company levels by means of an internal communication that illustrates the powers, tasks and responsibilities of the SB.

The composition of the SB may be changed at any time by a specific resolution of the Board of Directors.

Any remuneration of the members of the SB is established at the time of appointment or by subsequent resolution of the Board of Directors. The members of the SB are entitled, in any case, to the reimbursement of expenses incurred for official reasons.

#### **4.4 Causes of ineligibility, forfeiture and revocation of office**

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

The following are grounds for ineligibility or forfeiture:

- kinship, marriage or affinity relationships with members of the Company's top management;

- conflicts of interest, including potential ones, with the Company such as to jeopardise the independence required by the role and duties of the Supervisory Body;
- direct or indirect ownership of shareholdings of such a size as to allow it to exercise significant influence over the Company;
- conviction, even if it has not become final for the crimes referred to in Legislative Decree 231/2001 or other crimes in any case affecting professional morality and honorability.

Each member of the SB, or the entire SB, may be dismissed, by a specific resolution, by the Board of Directors. If a member of the SB intends to resign from office, he or she must promptly and justifiably notify the SB and the Board of Directors.

Any revocation of the members of the SB is the responsibility of the Company's Board of Directors. In the event of revocation or forfeiture, the Board of Directors shall promptly replace the revoked or lapsed member, subject to ascertaining the subjective requirements indicated above. The SB lapses due to the revocation or forfeiture of all its members. In this case, the Board of Directors of the Company shall immediately reconstitute it.

The revocation of the powers of the Supervisory Body and the attribution of these powers to another person may in any case only take place for just cause.

## 5 INFORMATION FLOWS TO AND FROM THE SUPERVISORY BODY

### 5.1 *Reporting to the Supervisory Body (so-called "Reporting to the Supervisory Body"). "Information Flows")*

The Supervisory Body must be promptly informed of acts, behaviours or events that may lead to a violation of Model 231 or which, more generally, are relevant for the purposes of Legislative Decree 231/2001.

In particular, the Company's Management and the department heads are obliged to report in writing to the Supervisory Body any possible situations that could expose the Company to the risk of crime and also to provide constant and immediate communication of new circumstances suitable for changing or extending the areas at risk of committing predicate crimes pursuant to Legislative Decree 231/2001.

In this context, all information relating to:

- relevant aspects concerning the Sensitive Activities identified by the *risk self-assessment*;
- requests for legal assistance submitted by employees against whom the judiciary proceeds for the predicate offences referred to in Legislative Decree 231/2001;
- measures or information from judicial police bodies or any other authority from which it is evident that investigations are also being carried out against unknown persons for the predicate crimes referred to in Legislative Decree 231/2001;
- any violations of the provisions contained in Model 231 and the Code of Ethics;
- transactions carried out in derogation from the requirements of the procedures relating to activities relevant for the purposes of Model 231 and/or, in any case, relevant pursuant to the regulations contained in Legislative Decree 231/2001;
- reports in the event of accidents at work (with a prognosis of more than 40 days);

- communications regarding changes in the organisational structure, corporate representation and signature powers, special powers of attorney and internal delegations;
- minutes of the meetings of the Shareholders' Meeting, the Board of Directors and the Board of Statutory Auditors;
- any other information that, although not included in the list above, is relevant for the purposes of a correct and complete supervision and updating of the Model 231.

## **5.2 Reporting of the Supervisory Body to the corporate bodies**

In order to ensure its full autonomy and independence in the performance of its functions, the SB reports directly to the Board of Directors and the Board of Statutory Auditors on the implementation of Model 231, the emergence of any critical issues, the need for any updates and adjustments to Model 231 and the reporting of ascertained violations.

The Muviq SB may be convened at any time by the aforementioned bodies or may in turn submit a request to that effect, to report on the functioning of Model 231 or on specific situations.

The Supervisory Body submits annually to the Board of Directors and the Board of Statutory Auditors a written report on its work, including the checks carried out. The report must contain, among others, the following information:

- an overall assessment of the functioning and effectiveness of the 231 Model, with any proposals for additions, corrections or changes to form and content;
- a report of the activities carried out and the checks carried out;
- a report on the reports received, concerning alleged violations of Model 231 and the implementation procedures as well as the outcome of the consequent verification activities;
- the indication, also with the support of the competent company function, of any new sensitive activities not covered by the Model 231;
- disciplinary proceedings, also with the support of the company function in charge, which may be initiated for the infringements referred to in the rules of the Model and the measures adopted.

Together with the report, the SB transmits to the Board of Directors the plan of audits scheduled for the following year.

## **5.3 Management of reports (so-called "Whistleblowing")**

Legislative Decree no. 24/2023 provides, in art. 4, that the public sector entities and the private sector entities, after consulting the representatives or trade unions referred to in Article 51 of Legislative Decree no. 81 of 2015, activate their own reporting channels, which guarantee, also through the use of encryption tools, the confidentiality of the identity of the reporting person, the person involved and the person in any case mentioned in the report, as well as the content of the report and related documentation.

The management of the reporting channel is entrusted to a dedicated autonomous internal person or office with staff specifically trained to manage the reporting channel, or it is entrusted to an external party, also autonomous and with specifically trained personnel.



Reports are made in written form, also by electronic means, or orally. Internal reports in oral form are made through telephone lines or voice messaging systems or, at the request of the reporting person, through a direct meeting set within a reasonable time.

*For reports that refer to violations of the provisions contained in Legislative Decree no. 231/20001 or in the Organization, Management and Control Model, it is mandatory to use the internal channel, which is the only one that can be used for these types of reports. Therefore, communications of reports on administrative liability pursuant to the aforementioned decree are not allowed through the external channel or through public disclosure.*

The SB is the body appointed by the Company to carry out analyses on the reports received.

After consulting the trade unions, it activated its reporting channel through the adoption of an electronic platform (hereinafter, the "*WB platform*") equipped with adequate security measures and designed to guarantee the confidentiality of the identity of the reporting person, the person involved and the person in any case mentioned in the report, as well as the content of the report and the related documentation.

The WB platform can be reached at the following web address:

**<https://muviq.whistlelink.com/>**

The WB platform is resident on a domain external to the Entity, with an independent and qualified supplier to guarantee the security and confidentiality requirements.

Through the WB platform, the person who intends to make a report is enabled to do so:

- i. in written mode, through the guided compilation of a form containing the questions referred to in Annex 2;
- ii. in oral mode, through a voice recording. The WB platform does not currently alter the voice tone, therefore, the author of the report could be identifiable.

The whistleblower also has the right to request a meeting with the SB to make his or her report orally.

The transmission of reports outside the aforementioned methods does not ensure the confidentiality of the identity of the reporting person and the person named in the report.

The reports must provide useful elements to allow the persons in charge to proceed with the due and appropriate checks and assessments (Article 6, paragraph 2-bis, Legislative Decree 231/2001).

Matters of a personal nature of the whistleblower, claims or instances relating to the discipline of the employment relationship or relations with the hierarchical superior or colleagues are not worthy of mention.

Anonymous reports (i.e. those reports without elements that allow their author to be identified) do not allow the application of the protections from retaliatory acts provided for by the Whistleblowing Decree. However, if, as a result of the investigations, elements are acquired that make the anonymous whistleblower identifiable, he or she will be guaranteed protection and protection measures from acts of retaliation. Anonymous reports will be subject to checks only if they are characterized by an adequately detailed and circumstantial content and have as their object particularly serious offenses or irregularities.

In compliance with art. 5 of the Whistleblowing Decree, the SB must:

- issue the reporting person with an acknowledgement of receipt within seven days of receipt;
- follow up on the reports received and maintain discussions with the reporting person from whom they can request, if necessary, additions;
- within three months of the acknowledgement of receipt (or, failing that, of the expiry of seven days from the submission of the report) provide feedback to the report;
- make clear information available on the internal channel – regarding the procedures and prerequisites for carrying out internal reports, which must be easily accessible by any whistleblowers (for example, through their display in the workplace or their publication on the subject's websites).

Whistleblowers and any other persons connected to them (e.g. facilitators, people from the same work context, colleagues and entities owned by the whistleblower) are guaranteed against any form of retaliation, discrimination or penalization except in cases where the report was made with intent or gross negligence. In the latter case, the whistleblower, where known, is subject to disciplinary proceedings.

In any case, the confidentiality of the identity of the whistleblower is ensured, without prejudice to legal obligations.

In relation to the provisions of the Whistleblowing Decree, the violation of the measures to protect the identity of the whistleblower is punishable. The sanctioning discipline and the related procedure against the SB (as the recipient of the reports) is the one identified for violations of Model 231, in the appropriate section of this General Section, to which reference is made, in addition to the administrative sanctions applied directly by the National Anti-Corruption Authority (ANAC).

For more details, please refer to the Whistleblowing Policy for the full regulation of the management of reports.

## 6 DISCIPLINARY AND SANCTIONING SYSTEM

### 6.1 *Function of the disciplinary system*

According to the provisions of art. 6, paragraph 2 lett. (e) and art. 7, paragraph 4, lett. (b) of Decree 231, the definition of an adequate disciplinary system that contrasts and is suitable for sanctioning any violation of Model 231 and the company procedures referable to it is an indispensable element of Model 231 itself and an essential condition for ensuring its effectiveness.

In fact, in general terms, the provision of sanctions, duly commensurate with the violation committed and equipped with "*deterrence mechanisms*", applicable in the event of violation of Model 231 and the company procedures related to it, is intended to help ensure the effectiveness and effectiveness of Model 231 itself, as well as the supervisory and control activities carried out by the SB.

The adoption of disciplinary measures in the event of violations of the provisions contained in Model 231, moreover, is independent of the commission of a crime and the conduct and outcome of any criminal proceedings initiated by the judicial authority.

Disciplinary proceedings are initiated at the instigation of the competent corporate bodies.

The assessment of any liability arising from the violation of Model 231 and the attribution of the consequent sanction must be conducted in compliance with current legislation, privacy, dignity and reputation of the parties involved.

## 6.2 Measures against employees

With reference to the sanctions that can be imposed, it should be noted at the outset that, in the case of subordinate employment, any sanctioning measure must comply with the procedures provided for by art. 7 of Law no. 300 of 20 May 1970 (Workers' Statute).

The violation by employees subject to the National Collective Bargaining Agreement (CCNL) for workers involved in the private metalworking industry and the installation of plants of the individual rules of conduct referred to in this Model 231 constitutes a disciplinary offence.

In particular, for employees, in application of the CCNL, the following disciplinary measures are provided for in relation to the extent of the shortcomings and the circumstances that accompany them:

- a) verbal warning;
- b) written warning;
- c) a fine not exceeding three hours of hourly wage calculated on the minimum wage;
- d) suspension from work and pay for up to a maximum of three days;
- e) dismissal for deficiencies, as provided for by art. 10 of the CCNL.

The employer may not take any disciplinary action against the employee without having previously challenged the charge and without having heard him in his defense.

Except for a verbal warning, the complaint must be made in writing and disciplinary measures cannot be imposed before five days have elapsed, during which the worker can present his justifications.

If the measure is not imposed within six days following the expiry of the deadline for justifications, they will be considered accepted.

## 6.3 Measures against the members of the Board of Directors

Violation of the principles and measures provided for by Model 231 adopted by the Company by the members of the Board of Directors must be promptly communicated by the Supervisory Body to the entire Board of Directors and the Board of Statutory Auditors.

The Board of Directors is responsible for assessing the violation and taking the most appropriate measures against the director or directors who committed it.

In this assessment, the Board of Directors is assisted by the Supervisory Body and resolves by an absolute majority of those present, excluding the director or directors who committed the violation, after hearing the opinion of the Board of Statutory Auditors.

The Board of Directors and the Board of Statutory Auditors are competent, in compliance with the applicable legal provisions, to convene the Shareholders' Meeting, if deemed necessary. The convening of the Shareholders' Meeting is mandatory for resolutions to remove the directors from office or to bring liability actions against the directors.

It should be noted that pursuant to art. 2392 of the Italian Civil Code, the directors are liable to the Company for failing to fulfil the duties imposed by law with due diligence. Therefore, in relation to the damage caused by specific detrimental events strictly attributable to the failure to exercise due diligence, the exercise of a social liability action pursuant to Article 2393 of the Italian Civil Code and following may be correlated.

#### **6.4 Measures towards suppliers, collaborators, partners and external consultants**

Any conduct carried out by suppliers, collaborators, partners and external consultants in contrast with the guidelines indicated in this Model 231 and such as to entail the risk of committing a crime provided for by Decree 231, may determine, in accordance with the provisions of the specific contractual clauses, the termination of the existing relationship, or the right to withdraw from it, without prejudice to any request for compensation if such conduct results in damage to the Company, such as, by way of example, in the case of application, even as a precautionary measure, of the sanctions provided for by Decree 231 against the Company. The Supervisory Body, in coordination with the Chief Executive Officer or other person delegated by him/her, verifies that specific procedures are adopted to transmit the principles and guidelines contained in this Model 231 and in the Code of Ethics to suppliers, collaborators, partners and external consultants and verifies that they are informed of the consequences that may arise from the violation of the same.

#### **6.5 Measures against the SB as the recipient of reports ("*whistleblowing*")**

The Company, through the Board of Directors, in the event of violation of the provisions of the relevant legislation on *whistleblowing* with regard to the protection of the identity of the whistleblower and the related protection from acts of retaliation or discrimination, may apply certain measures to the Supervisory Body, as the recipient of the reports, including the revocation of the appointment and the consequent appointment of a new SB.

### **7 STAFF TRAINING, COMMUNICATION AND DISSEMINATION OF THE 231 MODEL**

#### **7.1 Staff communication and training**

The Company's objective is to ensure that communication is effective, clear and detailed, with periodic updates related to changes to the Model 231.

To this end, the communication must:

- be appropriate in relation to the hierarchical level of destination;
- use the most appropriate and easily accessible communication channels to the recipients of the communication in order to provide the information in a timely manner;
- be of quality in terms of content (including all the necessary information) and timeliness (must contain the latest information).

In accordance with the provisions of Legislative Decree 231/2001, the Company defines a specific communication and training plan aimed at ensuring broad dissemination of the principles and provisions contained in Model 231 and the corporate procedures/rules of conduct referable to it, in a manner suitable for ensuring effective knowledge by them, taking care to make a necessary diversification of in-depth analysis according to the roles, the responsibilities and tasks assigned as well as the area of activity in which the individual recipients operate. This plan is managed by the Personnel function in coordination with the SB.

Communication and training actions, in particular, include:

- inclusion of Model 231 and the Code of Ethics on the company intranet;

- availability of the Code of Ethics for all current personnel and new hires at the time of joining the company, with a request certifying the acknowledgment and commitment to knowledge and compliance with the relevant requirements;
- update on the amendments made to Model 231 or the Code of Ethics resulting from regulatory and/or organisational changes relevant to Decree 231.

## **7.2 Information to suppliers, collaborators, partners and external consultants**

The principles of Model 231 and the contents of the Code of Ethics are applicable to all subjects, including third parties, who operate, in any capacity, with/for Muviq.

The communication activity on the contents of Model 231 and the Code of Ethics, therefore, is also addressed to those third parties who have collaborative relationships with the Company or who represent the Company itself without any dependency ties.

The Company shall include in contracts with business partners, suppliers, consultants and collaborators in general specific contractual clauses which, in the event of non-compliance with ethical principles or control protocols, represent a serious breach by these parties, thus giving the Company the right to automatically terminate the contract by sending a registered letter containing a brief indication of the factual circumstances proving such non-compliance.

The exercise of the right to terminate or suspend the performance of the contract may be to the detriment of the counterparty, who will be charged for all the higher costs arising from and/or consequential, without prejudice to compensation for all damages, pecuniary and otherwise, deriving from the violation/non-compliance with Model 231 and the Code of Ethics, as well as the Company's right to be indemnified and held harmless in relation to any action or claim by third parties deriving from such non-compliance or it is in any case consequential.

## ANNEX – LEGISLATIVE DECREE 231/2001: PREDICATE OFFENCES

- ❖ **Undue receipt of disbursements, fraud to the detriment of the State, a public body or the European Union or to obtain public disbursements, computer fraud to the detriment of the State or a public body and fraud in public procurement [art. 24 of Legislative Decree 231/2001]**
  - Embezzlement to the detriment of the State (Article 316-bis of the Criminal Code)
  - Undue receipt of disbursements to the detriment of the State (Article 316-ter of the Criminal Code)
  - Fraud to the detriment of the State or other public body or the European Communities (Article 640, paragraph 2, no. 1, of the Criminal Code)
  - Aggravated fraud for the achievement of public disbursements (Article 640-bis of the Criminal Code)
  - Computer fraud to the detriment of the State or other public body (Article 640-ter of the Criminal Code)
  - Fraud in public procurement (Article 356 of the Criminal Code)
  - Fraud against the European Agricultural Fund (art. 2. L. 23/12/1986, n.898)
  
- ❖ **Computer crimes and unlawful processing of data [art. 24-bis of Legislative Decree 231/2001]**
  - Electronic documents (Article 491-bis of the Criminal Code)
  - Abusive access to an IT or telematic system (Article 615-ter of the Criminal Code)
  - Illegal possession, dissemination and installation of equipment, codes and other means of access to computer or telematic systems (Article 615-quarter of the Criminal Code) [article amended by Law no. 238/2021]
  - Illegal possession, dissemination and installation of equipment, devices or computer programs aimed at damaging or interrupting an IT or telematic system (Article 615-quinquies of the Criminal Code)
  - Unlawful interception, impediment or interruption of computer or telematic communications (Article 617-quarter of the Criminal Code) [article amended by Law no. 238/2021]
  - Unlawful possession, dissemination and installation of equipment and other means to intercept, prevent or interrupt computer or telematic communications (Article 617-quinquies of the Criminal Code)
  - Damage to information, data and computer programs (Article 635-bis of the Criminal Code)
  - Damage to information, data and computer programs used by the State or by another public body or in any case of public utility (Article 635-ter of the Criminal Code)
  - Damage to computer or telematic systems (Article 635-quarter of the Criminal Code)
  - Damage to computer or telematic systems of public utility (Article 635-quinquies of the Criminal Code)
  - Computer fraud of the electronic signature certifier (Article 640-quinquies of the Criminal Code)

- Violation of the rules on the National Cyber Security Perimeter (Article 1, paragraph 11, Legislative Decree No. 105 of 21 September 2019)

❖ **Organised crime offences [Article 24-ter of Legislative Decree 231/2001]**

- Criminal conspiracy (Article 416 of the Criminal Code)
- Mafia-type associations, including foreign ones (Article 416-bis of the Criminal Code)
- Political-mafia electoral exchange (Article 416-ter of the Criminal Code)
- Kidnapping for the purpose of extortion (Article 630 of the Criminal Code)
- Association aimed at the illicit trafficking of narcotic or psychotropic substances (art. 74 Presidential Decree 9 October 1990, no. 309)
- All crimes if committed using the conditions provided for by Article 416-bis of the Criminal Code to facilitate the activities of the associations provided for by the same article (Law 203/91)
- Illegal manufacture, introduction into the State, offering for sale, transfer, possession and carrying in a public place or open to the public of weapons of war or war type or parts thereof, explosives, clandestine weapons as well as several common firearms excluding those provided for by art. 2, third paragraph, of Law no. 110 of 18 April 1975 (art. 407, paragraph 2, letter a), number 5), c.p.p.)

❖ **Embezzlement, bribery, undue inducement to give or promise benefits, corruption and abuse of office [art. 25 of Legislative Decree 231/2001]**

- Bribery (Article 317 of the Criminal Code)
- Corruption in the exercise of the function (Article 318 of the Criminal Code)
- Corruption for an act contrary to the duties of office (Article 319 of the Criminal Code)
- Aggravating circumstances (Article 319-bis of the Criminal Code)
- Corruption in judicial acts (Article 319-ter of the Criminal Code)
- Undue inducement to give or promise benefits (Article 319-quarter)
- Corruption of a person in charge of a public service (Article 320 of the Criminal Code)
- Penalties for the corruptor (Article 321 of the Criminal Code)
- Incitement to corruption (Article 322 of the Criminal Code)
- Embezzlement, bribery, undue inducement to give or promise benefits, corruption and incitement to corruption of members of international courts or bodies of the European Communities or of international parliamentary assemblies or international organizations and officials of the European Communities and foreign States (Article 322-bis of the Criminal Code)
- Trafficking in illicit influence (Article 346-bis of the Criminal Code)
- Embezzlement (limited to the first paragraph) (Article 314 of the Criminal Code)
- Embezzlement by taking advantage of the error of others (Article 316 of the Criminal Code)
- Abuse of office (Article 323 of the Criminal Code)

❖ **Counterfeiting of coins, public credit cards, revenue stamps and identification instruments or signs [art. 25-bis of Legislative Decree 231/2001]**

- Counterfeiting of coins, spending and introduction into the State, after concert, of counterfeit coins (Article 453 of the Criminal Code)
- Alteration of coins (Article 454 of the Criminal Code)
- Spending and introduction into the State, without concert, of counterfeit coins (Article 455 of the Criminal Code)
- Spending of counterfeit coins received in good faith (Article 457 of the Criminal Code)
- Forgery of revenue stamps, introduction into the State, purchase, possession or putting into circulation of falsified revenue stamps (Article 459 of the Criminal Code)
- Counterfeiting of watermarked paper used for the manufacture of public credit cards or revenue stamps (Article 460 of the Criminal Code)
- Manufacture or possession of watermarks or instruments intended for the counterfeiting of coins, revenue stamps or watermarked paper (Article 461 of the Criminal Code)
- Use of counterfeit or altered revenue stamps (Article 464 of the Criminal Code)
- Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs (Article 473 of the Criminal Code)
- Introduction into the State and trade in products with false signs (Article 474 of the Criminal Code)

❖ **Crimes against industry and commerce [art. 25-bis.1 of Legislative Decree 231/2001]**

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

❖ **Corporate crimes [Article 25-ter of Legislative Decree 231/2001]**

- False corporate communications (Article 2621 of the Italian Civil Code)
- Minor facts (Article 2621-bis of the Italian Civil Code)
- False corporate communications of listed companies (Article 2622 of the Italian Civil Code)
- Impeded control (Article 2625, paragraph 2, of the Italian Civil Code)
- Undue restitution of contributions (Article 2626 of the Italian Civil Code)
- Illegal distribution of profits and reserves (Article 2627 of the Italian Civil Code)



- Unlawful transactions on the shares or quotas of the company or of the parent company (Article 2628 of the Italian Civil Code)
- Transactions to the detriment of creditors (Article 2629 of the Italian Civil Code)
- Failure to communicate the conflict of interest (Article 2629-bis of the Italian Civil Code)
- Fictitious formation of capital (Article 2632 of the Italian Civil Code)
- Undue distribution of company assets by liquidators (Article 2633 of the Italian Civil Code)
- Corruption between private individuals (Article 2635 of the Italian Civil Code)
- Incitement to corruption between private individuals (Article 2635-bis of the Italian Civil Code)
- Unlawful influence on the shareholders' meeting (Article 2636 of the Italian Civil Code)
- Rigging (art. 2637 of the Italian Civil Code)
- Obstruction of the exercise of the functions of public supervisory authorities (Article 2638, paragraphs 1 and 2, of the Italian Civil Code)
- False or omitted declarations for the issuance of the preliminary certificate (art. 54 Legislative Decree 19/2023)

❖ **Offences for the purpose of terrorism or subversion of the democratic order provided for by the penal code and special laws [art. 25-quarter of Legislative Decree 231/2001]**

- Subversive associations (Article 270 of the Criminal Code)
- Associations with the purpose of terrorism, including international terrorism, or subversion of the democratic order (Article 270 bis of the Criminal Code)
- Aggravating and mitigating circumstances (Article 270-bis.1 of the Criminal Code)
- Assistance to members (Article 270 ter of the Criminal Code)
- Enlistment for the purpose of terrorism, including international terrorism (Article 270 quarter of the Criminal Code)
- Organisation of transfer for terrorist purposes (Article 270-quarter.1)
- Training for activities with the purpose of terrorism, including international terrorism (Article 270 quinquies of the Criminal Code)
- Financing of conduct for terrorist purposes (Law no. 153/2016, art. 270 quinquies.1 of the Criminal Code)
- Theft of assets or money subject to seizure (Article 270 quinquies.2 of the Criminal Code)
- Conduct for terrorist purposes (Article 270 sexies of the Criminal Code)
- Attack for terrorist or subversion purposes (Article 280 of the Criminal Code)
- Act of terrorism with deadly or explosive devices (Article 280 bis of the Criminal Code)
- Acts of nuclear terrorism (Article 280 ter of the Criminal Code)
- Kidnapping for the purpose of terrorism or subversion (Article 289 bis of the Criminal Code)
- Seizure for the purpose of coercion (Article 289-ter of the Criminal Code)
- Instigation to commit any of the crimes provided for in the first and second Chapters (Article 302 of the Criminal Code)
- Political conspiracy by agreement (Article 304 of the Criminal Code)
- Political conspiracy by association (Article 305 of the Criminal Code)

- Armed band: formation and participation (Article 306 of the Criminal Code)
- Assistance to participants in conspiracy or armed gang (Article 307 of the Criminal Code)
- Possession, hijacking and destruction of an aircraft (Law no. 342/1976, art. 1)
- Damage to ground installations (Law no. 342/1976, art. 2)
- Penalties (Law no. 422/1989, art. 3)
- Industrious repentance (Legislative Decree no. 625/1979, art. 5)
- New York Convention of 9 December 1999 (Art. 2)

❖ **Practices of mutilation of female genital organs [art. 25-quarter.1 of Legislative Decree 231/2001]**

- Practices of mutilation of female genital organs (Article 583-bis of the Criminal Code)

❖ **Crimes against the individual personality [art. 25-quinquies of Legislative Decree 231/2001]**

- Reduction or maintenance in slavery or servitude (Article 600 of the Criminal Code)
- Child prostitution (Article 600-bis of the Criminal Code)
- Child pornography (Article 600-ter of the Criminal Code)
- Possession of or access to pornographic material (art. 600-quarter)
- Virtual pornography (Article 600-quarter.1 of the Criminal Code)
- Tourist initiatives aimed at the exploitation of child prostitution (Article 600-quinquies of the Criminal Code)
- Trafficking in persons (Article 601 of the Criminal Code)
- Purchase and alienation of slaves (Article 602 of the Criminal Code)
- Illegal intermediation and exploitation of labour (Article 603-bis of the Criminal Code)
- Solicitation of minors (Article 609-undecies of the Criminal Code)

❖ **Crimes of market abuse [art. 25-sexies of Legislative Decree 231/2001]**

- Misuse or unlawful disclosure of inside information. Recommendation or inducement of others to commit insider dealing (Article 184 of Legislative Decree No. 58/1998)
- Market manipulation (Article 185 of Legislative Decree No. 58/1998)

❖ **Other cases of market abuse [Article 187-quinquies of the TUF]**

- Prohibition of market manipulation (art. 15 EU Reg. no. 596/2014)
- Prohibition of insider dealing and unlawful disclosure of inside information (Article 14 of EU Reg. No. 596/2014)

❖ **Crimes of manslaughter or serious or very serious culpable injuries, committed in violation of accident prevention regulations and on the protection of hygiene and health at work [art. 25-septies of Legislative Decree 231/2001]**

- Culpable personal injury (Article 590 of the Criminal Code)
- Manslaughter (Article 589 of the Criminal Code)

- ❖ **Receiving stolen goods, laundering and use of money, goods or utilities of illegal origin, as well as self-laundering [art. 25-octies of Legislative Decree 231/2001]**
  - Receiving stolen goods (Article 648 of the Criminal Code)
  - Money laundering (Article 648-bis of the Criminal Code)
  - Use of money, goods or utilities of illicit origin (Article 648-ter of the Criminal Code)
  - Self-laundering (Article 648-ter.1 of the Criminal Code)
  
- ❖ **Offences relating to non-cash payment instruments [Article 25-octies.1 of Legislative Decree 231/2001]**
  - Undue use and falsification of non-cash payment instruments (Article 493-ter of the Criminal Code)
  - Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash (Article 493-quarter of the Criminal Code)
  - Computer fraud aggravated by the transfer of money, monetary value or virtual currency (Article 640-ter of the Criminal Code)
  
- ❖ **Other cases relating to non-cash payment instruments [Article 25-octies.1, paragraph 2 of Legislative Decree 231/2001]**
  - Unless the fact constitutes another administrative offence sanctioned more seriously, in relation to the commission of any other offence against public faith, against property or which in any case offends the property provided for by the Criminal Code, when it concerns payment instruments other than cash, the following financial penalties shall be applied to the entity:
    - a) if the crime is punishable by imprisonment of less than ten years, a fine of up to 500 shares;
    - b) if the crime is punished with a sentence of not less than ten years in prison, the fine from 300 to 800 shares.
  
- ❖ **Offences relating to copyright infringement [Article 25-novies of Legislative Decree 231/2001]**
  - Making available to the public, in a system of telematic networks, through connections of any kind, of a protected intellectual work, or part of it (Article 171, Law no. 633/1941 paragraph 1 letter a) bis)
  - Offences referred to in the previous point committed on the works of others not intended for publication if their honour or reputation is offended (Article 171, Law No. 633/1941, paragraph 3)
  - Abusive duplication, for profit, of computer programs; import, distribution, sale or possession for commercial or entrepreneurial purposes or leasing of programs contained in media not marked by the SIAE; preparation of means to remove or circumvent the protection devices of computer programs (art. 171-bis law no. 633/1941 paragraph 1)

- Reproduction, transfer to another medium, distribution, communication, presentation or demonstration in public of the contents of a database; extraction or reuse of the database; distribution, sale or leasing of databases (Article 171-bis of Law No. 633/1941, paragraph 2)
- Unlawful duplication, reproduction, transmission or public dissemination by any process, in whole or in part, of intellectual works intended for television, cinema, the sale or rental of records, tapes or similar supports or any other support containing phonograms or videograms of similar musical, cinematographic or audiovisual works or sequences of moving images; literary, dramatic, scientific or didactic, musical or dramatic musical or multimedia works, even if included in collective or composite works or databases; reproduction, duplication, transmission or unauthorized dissemination, sale or trade, transfer for any reason or abusive importation of more than fifty copies or copies of works protected by copyright and related rights; entry into a system of telematic networks, through connections of any kind, of an intellectual work protected by copyright, or part of it (art. 171-ter law no. 633/1941)
- Failure to communicate to the SIAE the identification data of the media not subject to the mark or false declaration (art. 171-septies law no. 633/1941)
- Fraudulent production, sale, import, promotion, installation, modification, use for public and private use of equipment or parts of equipment suitable for the decoding of conditional access audiovisual transmissions carried out over the air, by satellite, by cable, in both analogue and digital form (Article 171-octies of Law no. 633/1941)

❖ **Inducement not to make declarations or to make false declarations to the judicial authorities [art. 25-decies of Legislative Decree 231/2001]**

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

❖ **Environmental crimes [art. 25-undecies of Legislative Decree 231/2001]**

- Environmental pollution (Article 452-bis of the Criminal Code)
- Environmental disaster (Article 452-quarter of the Criminal Code)
- Culpable crimes against the environment (Article 452-quinquies of the Criminal Code)
- Trafficking and abandonment of highly radioactive material (Article 452-sexies of the Criminal Code)
- Aggravating circumstances (Article 452-octies of the Criminal Code)
- Killing, destruction, capture, removal, possession of specimens of protected wild animal or plant species (Article 727-bis of the Criminal Code)
- Destruction or deterioration of habitats within a protected site (Article 733-bis of the Criminal Code)
- Import, export, possession, use for profit, purchase, sale, exhibition or possession for sale or for commercial purposes of protected species (Law no. 150/1992, art. 1, art. 2, art. 3-bis and art. 6)

- Industrial wastewater discharges containing hazardous substances; discharges into the soil, subsoil and groundwater; discharge into sea waters by ships or aircraft (Legislative Decree no. 152/2006, art. 137)
  - Unauthorized waste management activities (Legislative Decree no. 152/2006, art. 256)
  - Pollution of soil, subsoil, surface water or groundwater (Legislative Decree no. 152/2006, art. 257)
  - Illegal waste trafficking (Legislative Decree no. 152/2006, art. 259)
  - Violation of the obligations of communication, keeping of mandatory registers and forms (Legislative Decree no. 152/2006, art. 258)
  - Organised activities for the illegal trafficking of waste (Article 452-quaterdecies of the Criminal Code)
  - False indications on the nature, composition and chemical-physical characteristics of waste in the preparation of a certificate of analysis of waste; inclusion in SISTRI of a false waste analysis certificate; omission or fraudulent alteration of the paper copy of the SISTRI form - handling area in the transport of waste (Legislative Decree no. 152/2006, art. 260-bis)
  - Penalties (Legislative Decree no. 152/2006, art. 279)
  - Malicious pollution caused by ships (Legislative Decree no. 202/2007, art. 8)
  - Culpable pollution caused by ships (Legislative Decree no. 202/2007, art. 9)
  - Cessation and reduction of the use of harmful substances (Law no. 549/1993 art. 3)
- ❖ **Employment of illegally staying third-country nationals [Article 25-duodecies of Legislative Decree 231/2001]**
- Employment of illegally staying third-country nationals (Article 22, paragraph 12 bis, Legislative Decree No. 286/1998)
  - Provisions against illegal immigration (Article 12, paragraph 3, 3 bis, 3 ter and paragraph 5, Legislative Decree no. 286/1998)
- ❖ **Racism and xenophobia [art. 25-terdecies of Legislative Decree 231/2001]**
- Propaganda and incitement to commit crimes for reasons of racial, ethnic and religious discrimination (Article 604-bis of the Criminal Code)
- ❖ **Fraud in sports competitions, abusive exercise of gaming or betting and games of chance exercised by means of prohibited machines [Article 25-quaterdecies of Legislative Decree 231/2001]**
- Abusive exercise of gaming or betting activities (Article 4, Law no. 401/1989)
  - Fraud in sports competitions (art. 1, Law no. 401/1989)
- ❖ **Tax crimes [art. 25-quinquesdecies of Legislative Decree 231/2001]**
- Fraudulent declaration through the use of invoices or other documents for non-existent transactions (art. 2 Legislative Decree no. 74/2000)
  - Fraudulent declaration by other artifices (Article 3 of Legislative Decree No. 74/2000)

- Issuance of invoices or other documents for non-existent transactions (art. 8 Legislative Decree no. 74/2000)
- Concealment or destruction of accounting documents (Article 10 of Legislative Decree No. 74/2000)
- Fraudulent evasion of the payment of taxes (Article 11 of Legislative Decree No. 74/2000)
- Unfaithful declaration (art. 4 Legislative Decree no. 74/2000)
- Failure to declare (art. 5 of Legislative Decree no. 74/2000)
- Undue compensation (Article 10-quarter of Legislative Decree No. 74/2000)

❖ **Smuggling [art. 25-sexiesdecies of Legislative Decree 231/2001]**

- Smuggling in the movement of goods across land borders and customs areas (Article 282 of Presidential Decree No. 43/1973)
- Smuggling in the movement of goods in border lakes (art. 283 Presidential Decree no. 43/1973)
- Smuggling in the maritime movement of goods (Article 284 of Presidential Decree No. 43/1973)
- Smuggling in the movement of goods by air (art. 285 Presidential Decree no. 43/1973)
- Smuggling in non-customs areas (art. 286 Presidential Decree no. 43/1973)
- Smuggling for undue use of goods imported with customs facilities (Article 287 of Presidential Decree No. 43/1973)
- Smuggling in customs warehouses (Article 288 of Presidential Decree No. 43/1973)
- Smuggling in cabotage and traffic (Article 289 of Presidential Decree No. 43/1973)
- Smuggling in the export of goods eligible for the refund of duties (Article 290 of Presidential Decree No. 43/1973)
- Smuggling in temporary import or export (art. 291 Presidential Decree no. 43/1973)
- Smuggling of foreign manufactured tobacco (Article 291-bis of Presidential Decree no. 43/1973)
- Aggravating circumstances of the crime of smuggling foreign manufactured tobacco (Article 291-ter of Presidential Decree no. 43/1973)
- Criminal conspiracy to smuggle foreign manufactured tobacco (Article 291-quarter of Presidential Decree No. 43/1973)
- Other cases of smuggling (art. 292 Presidential Decree no. 43/1973)
- Aggravating circumstances of smuggling (Article 295 of Presidential Decree No. 43/1973)

❖ **Crimes against cultural heritage [art. 25-septiesdecies of Legislative Decree 231/2001]**

- Theft of cultural property (Article 518-bis of the Criminal Code)
- Misappropriation of cultural property (Article 518-ter of the Criminal Code)
- Receiving stolen cultural property (Article 518-quarter of the Criminal Code)
- Forgery in private deeds relating to cultural property (Article 518-octies of the Criminal Code)
- Violations regarding the alienation of cultural property (Article 518-novies of the Criminal Code)
- Illegal importation of cultural goods (Article 518-decies of the Criminal Code)

- Illicit exit or export of cultural property (Article 518-undecies of the Criminal Code)
  - Destruction, dispersion, deterioration, disfigurement, soiling and illegal use of cultural or landscape property (Article 518-duodecies of the Criminal Code)
  - Counterfeiting of works of art (Article 518-quaterdecies of the Criminal Code)
- ❖ **Laundering of cultural property and devastation and looting of cultural and landscape property [art. 25-duodevicies of Legislative Decree 231/2001]**
- Money laundering of cultural property (Article 518-sexies of the Criminal Code)
  - Devastation and looting of cultural and landscape property (Article 518-terdecies of the Criminal Code)
- ❖ **Liability of entities for administrative offences dependent on crime [Article 12, Law no. 9/2013] [A prerequisite for entities operating in the virgin olive oil supply chain]**
- Trade in counterfeit or adulterated foodstuffs (Article 442 of the Criminal Code)
  - Adulteration and counterfeiting of foodstuffs (Article 440 of the Criminal Code)
  - Trade in harmful foodstuffs (Article 444 of the Criminal Code)
  - Counterfeiting, alteration or use of distinctive signs of intellectual works or industrial products (Article 473 of the Criminal Code)
  - Introduction into the State and trade in products with false signs (Article 474 of the Criminal Code)
  - Fraud in the exercise of trade (Article 515 of the Criminal Code)
  - Sale of non-genuine foodstuffs as genuine (Article 516 of the Criminal Code)
  - Sale of industrial products with false signs (Article 517 of the Criminal Code)
  - Counterfeiting of geographical indications designations of origin of agri-food products (Article 517-quarter of the Criminal Code)
- ❖ **Transnational crimes (Law no. 146/2006) [The following crimes are a prerequisite for the administrative liability of entities if committed in a transnational manner]**
- Association aimed at the illicit trafficking of narcotic or psychotropic substances (Article 74 of the consolidated text referred to in Presidential Decree No. 309 of 9 October 1990)
  - Provisions against illegal immigration (Article 12, paragraphs 3, 3-bis, 3-ter and 5, of the consolidated text referred to in Legislative Decree no. 286 of 25 July 1998)
  - Criminal conspiracy to smuggle foreign manufactured tobacco (Article 291-quarter of the consolidated text referred to in Presidential Decree No. 43 of 23 January 1973)
  - Inducement not to make statements or to make false statements to the judicial authority (Article 377-bis of the Criminal Code)
  - Personal aiding and abetting (Article 378 of the Criminal Code)
  - Criminal conspiracy (Article 416 of the Criminal Code)
  - Mafia-type association (Article 416-bis of the Criminal Code)