



Regulation

D307 - Organisation, Management and Control Model (Governance Model) (Leg. Dec. no. 231/2001) - General Part

Rev. 4 of 14/11/2022

Code: SG COM D307

Translation from the Italian original which remains the definitive version.

LIST OF REVISIONS

REV.	DATE	DESCRIPTION OF REVISION/CHANGE
4	14/11/2022	Update further to innovations to regulatory framework introduced by Leg. Dec. 184/2021, Leg. Dec. 195/2021, Law 238/2021 and Law 22/2022
3	28/01/2021	Update further to the stock-market listing of Salcef Group S.p.A., the reorganisation of the Group and the recent changes to the regulatory framework (Law 157/2019 and Legislative Decree no. 75/2020)
2	20/02/2019	Update further to changes in the company's structure and the recent changes to the regulatory framework: Law 161/2017, Law 167/2017, Law 179/2017, Legislative Decree 21/2018, Law. 3/2019
1	25/10/2017	General update to include the changes made to the regulatory framework by Legislative Decree 231/2001 and the evolutions of the company's organisation and processes
0	19/02/2016	First issue

APPROVAL PROCEDURE

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Introduction

Purpose and scope of application

This document provides a detailed description of the contents of Italian Decree 231, and analyses the organisation of Salcef Group S.p.A. and the relevant regulatory framework; it also discusses:

- the Supervisory Body;
- the disciplinary system and the related system of sanctions and penalties;
- the company training and communication plan;
- the criteria for updating the Model.

This regulation, drawn up in accordance with the policies and procedures currently in force, is a company operational tool. It is also a fundamental part of the Organisation, Management and Control Model (Governance Model) adopted under the terms of Italian Legislative Decree 231/01, of which it forms an integral part, (see also [Regulation D310 - Salcef Group Code of Ethics and Conduct](#) and [Regulation D312 - Organisation, Management and Control Model \(Governance Model\) \(Leg. Dec. no. 231/2001\) - Special Parts](#)

This regulation applies to all workers (blue-collar workers, clerical workers, executives and senior management), consultants, associates and other third-parties, and all those with roles of representation and administration, working in Italy and abroad, and the members of the Company Officers (for the list of Recipients of the Model see [§1.1](#)). This regulation is applied by Salcef Group S.p.A.

Definitions

DEFINITION	DESCRIPTION
SALCEF GROUP (or "GROUP")	The Salcef Group comprises Salcef Group S.p.A. and all the Companies defined as subsidiaries under the terms of the Italian Civil Code.
DECREE	Legislative Decree no. 231/2001 as amended and supplemented
RECIPIENTS	The Company's employees, associates, consultants and partners
MODEL 231	Organisation, Management and Control Model (Governance Model) pursuant to Italian Leg. Dec. 231/2001 of Salcef Group S.p.A.
CODE OF ETHICS AND CONDUCT OF THE SALCEF GROUP	Code containing the ethical principles which underlie the actions of Salcef Group S.p.A. and the Salcef Group and the guidelines with which all those who work for or do business with the Company, on an occasional or permanent basis, or Company stakeholders in more general terms, are required to comply.
COMPANY OFFICERS ("COMPANY OFFICIAL BODIES")	Shareholders' General Meeting, Chief Executive Officer and Board of Statutory Auditors
SUPERVISORY BODY	Autonomous and independent (one-person or collective) body appointed by the Board of Directors of Salcef Group that supervises operation of and compliance with Model 231

Acronyms

ACRONYM	DESCRIPTION
CEO	Chief Executive Officer (Managing Director) of Salcef Group S.p.A.
SB	Supervisory Body pursuant to Legislative Decree no. 231 of 2001
SG	Salcef Group S.p.A.

Reference Standards

STANDARD	DESCRIPTION
Legislative Decree no. 231 of 8 June 2001 as amended and supplemented	Rules governing the administrative liability of legal persons, companies and associations, including those without legal personality, in accordance with article 11 of law no. 300 of 29 September 2000 (Official Gazette no. 140 of 19 June 2001)

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1 The SG Organisation, Management and Control Model

1.1 Introduction

Salcef Group S.p.A. (hereinafter "SG", "Salcef Group" or "Company") is a joint stock company incorporated under Italian law, parent company of the Salcef Group, with the corporate purpose of the acquisition of contracts for and the execution of works and concessions for the construction, maintenance, renewal, design and operation of railways, tramways, subway lines and funicular railways. The Salcef Group's main customers on the domestic and international markets are transport service authorities and operators.

The Salcef Group consists of Italian and foreign companies as well as foreign branches.

Since 2017 the Group has had consolidated annual turnover in excess of 300 million Euro, thanks to a strategy both of external growth, through acquisitions and diversification, and through internal growth on the Italian market, still of primary importance for the Group; it has also won several important contracts abroad, which currently account for about 15% of annual turnover. The increase in orders, especially in Italy, has led to constant growth in the workforce and in investments in the training of local labour; the Group now employs more than 1,000 people, over 800 of them Italian.

The Company has been listed on the Mercato Telematico Azionario (MTA) since December 2020 and Salcef Group shares have been traded in the STAR segment of Borsa Italiana Euronext Milan since October 2021. SG operates as the company responsible for the direction and coordination of the Salcef Group and consists mainly of organisational and managerial staff. SG also holds certification, for all its activities, under the UNI EN ISO 9001 standard, as well as ISO 14001 for its environmental management and ISO 45001 for the management of its occupational health and safety system.

The Company is managed by a Board of Directors (hereinafter "BOD"), one of the members of which is the Chief Executive Officer (hereinafter "CEO of SG") and has also appointed a Board of Statutory Auditors consisting of three regular and two alternate members.

SG also provides a number of staff services for its controlled enterprises.

For its foreign branches, SG has established governance mechanisms to oversee their operations. For each branch established for the fulfilment of contracts abroad, the Company has:

- established a functional organisation chart and an administrative structure which interfaces with and is answerable to the competent SG department on specific topics;
- appointed a Branch Manager answerable to the CEO of SG, who heads all branch employees hired abroad and/or on secondment from the Salcef Group; the Branch Manager holds suitable delegated powers and is the branch's Legal Representative, directing and managing all its activities (accounts and taxes, HR management, financial planning, order management, asset management, customer relations, health, safety and environmental compliance, etc.) within the limits of the powers awarded;

In order to ensure that the behaviour of all those working on the behalf or in the interest of the Company is always compliant with the relevant laws and regulations and consistent with the principles of ethics and transparency in the conduct of the company's business and operations, SG has adopted an Organisation, Management and Control Model (Governance Model) (hereinafter "Model", in line with the requirements of Legislative Decree no. 231 of 2001 (hereinafter "Decree" or "Leg. Dec. 231/2001"; for further information regarding the Decree, reference should be made to [Annex A - Leg. Dec. 231/2001 and the predicate offences](#) Annex A Italian Legislative Decree 231/2001 and the predicate offences of the Model) and in accordance with the Guidelines issued by Confindustria and updated over time.

The following people are Recipients of the Model (hereinafter the "Recipients") and thus obliged to be familiar with and apply it, within the context of their specific responsibilities and tasks:

- the BOD members, including the CEO of SG, in the pursuance of the corporate purpose in all the decisions taken and, in all cases, all those who (even informally) represent, manage, administer, direct or control the company (including those working at the branches) or any of its business units which has financial and functional independence;
- the members of the Board of Statutory Auditors, in their control and audit of the formal correctness and substantial legitimacy of the Company's operations and the operation of its internal control system;
- the members of the Supervisory Body;
- all employees (including those working at the branches);
- all those who, although they do not belong to the Company, operate under its mandate or in its interest, within the limits of the relative relationship and the risk profile pursuant to Leg. Dec. 231/2001 with regard to the tasks undertaken;
- all those working with the company, against payment or free of charge, in any way (such as, but not limited to, consultants, suppliers and third parties in general), within the limits of the relevant relationship and the risk profile pursuant to Leg. Dec. 231/2001 with regard to the tasks undertaken.

Recipients are obliged to comply strictly with all the Model's provisions, also with regard to the fulfilment of the duties of rectitude and diligence established by their legal relationships with SG.

Salcef Group S.p.A. disapproves of and punishes any behaviour which fails to comply with the law and the provisions of the Model, even if the conduct is undertaken in the conviction that it even partially pursues the Company's interest, or with the aim of benefiting it.

1.2 Purposes of the Model

The purposes of the Model are as follows:

- to strengthen and complete the SG corporate governance system, which oversees the management and control of the Company;
- to define a structured, organic system of tools to prevent and control the risk of commission of the offences envisaged by the Decree (hereinafter "predicate offences"; for details of the predicate offences, refer to Annex A of the Model);
- to inform and train the Model's Recipients with regard to the existence of the system and the need for their conduct to constantly comply with it;
- to reinforce the message that Salcef Group does not tolerate illegal behaviour, regardless of the end pursued, or whether the culprit was erroneously convinced that they were acting in the Company's interest or to its advantage, since in all cases such behaviours are contrary to the core ethical principles and values of SG, and thus to its interests;
- to inform and raise the awareness of all those working in SG's name, on its behalf or in its interest in any way, that the commission of a predicate offence on the mistaken impression that it is in Company's interest leads not only to penalties under criminal law for the offender but also to administrative penalties for the Company (for further information about penalties under Dec. Leg. 231/2001 see [Annex A - Leg. Dec. 231/2001 and the predicate offences](#) Annex A Italian Legislative Decree 231/2001 and the predicate offences of the Model) and may damage its finances, business and image;
- to inform all those working in the name, on the behalf or in any way in the interest of Salcef Group that breach of the provisions of the Model will lead to disciplinary and/or contractual measures, regardless of whether or not an offence is actually committed.

1.3 The SG Model issue and maintenance process

SG guarantees that the Model is operational, updated and constantly implemented in accordance with the methods recommended by the Confindustria Guidelines and the relevant best practices.

The Company approved its Organisation, Management and Control Model pursuant to the Decree in 2010, and it has updated it by subsequent resolutions, in response to additions to the regulatory framework and changes in the Company's own organisation and processes.

In particular, SG:

- performs a regular risk assessment on the activities exposed to the risk of commission of the offences envisaged by the Decree, in the sense of organisational areas or processes in which, in theory, the predicate offences might be committed, through updates to the regulations, analysis of the company context, and assessment of previous case histories within the company's organisation. In accordance with the recommendations of the Confindustria Guidelines, the risk assessment identified categories of predicate offences covered by the Decree considered relevant for SG, after which the criticalities which had occurred during the operations of SG and the Salcef Group companies in the past were considered. Special attention was focused on those areas which, partly on the basis of past experience, were identified as most exposed to the potential risk of commission of the predicate offences, and the checks put in place by the Company to prevent this risk were analysed. Further to identification of the areas at risk and the relevant categories of offences, the sensitive activities, meaning the activities during the performance of which the offences envisaged by the Decree could potentially be committed, were identified within each area. Amongst the sensitive activities identified, those which, hypothetically, could be considered as potential means of commission of the offences under consideration were then pinpointed.

The output from this activity is a document containing the map of the company's operations, identifying the areas with risk of or potentially instrumental to the commission of offences and specifying the relative sensitive activities and the categories of offence to which they are potentially associated (hereinafter "map of risk areas"). Examples of the ways in which the offences covered by the Decree may be committed are provided in the Special Parts of the Model.

The areas of activities at risk also include those which, as well as having direct significance as activities which could involve illegal conduct, could also be indirectly significant for the commission of the predicate offences, being instrumental to their commission. Instrumental activities are, in particular, those in which the conditions may occur which allow the commission of the predicate offences in the context of the areas directly assigned to perform the activities specifically referred to by the offence in question.

With regard to all risk areas and instrumental areas, consideration is also given to any indirect relationships, meaning existing or possible relationships between SG and third parties. It is important to note that the risk profiles relating to the business of Salcef Group are also assessed with regard to the possibility that company staff may collaborate with third parties, either occasionally or temporarily (joint liability) or in an organised manner for the purposes of committing an indefinite series of offences (organised crime offences). Attention was also paid to the possibility that the offences considered might be committed abroad or on a cross-border basis.

Currently, potential risks have been identified with regard to the offences covered by articles 24, 24 bis and 24 *ter* (also relating to translational crimes), 25, 25 *bis* 1, 25 *ter*, 25 *quater*, 25 *quinqies*.1, 25 *sexies*, 25 *septies*, 25 *octies* and *octies*.1, 25 *novies*, 25 *decies*, 25 *undecies*, 25 *duodecies*, 25 *terdecies*, 25 *quinqiesdecies*, 25 *sexiesdecies*, 25 *septiesdecies* and 25 *duodevicies* which will be specifically discussed in greater detail in the Special Parts of the Model.

The Company also has a complex of organisational and procedural measures in place with regard to the other categories of offence, not specifically examined in the Special Parts of the Model, in order to ensure that the company's business is correctly conducted, and thus also minimise the risk of commission of these offences. Reference here is first and foremost to the principles set out in the internal regulatory system;

- on the basis of the map of risk areas, it monitors and analyses the system of existing preventive controls implemented within them (organisational system, authorisation system, management control system, documentation monitoring and control system, operating procedures, etc.) in order to assess their fitness for the purpose of preventing the risk of offences ("as-is analysis").

Audits of the system of preventive controls also cover the activities undertaken by external companies under service contracts, bearing in mind the:

- formal statement of the services provided in specific service contracts;
- provision of measures to control the activities actually undertaken by the mandated companies, on the basis of the services defined by the contract;
- identification of areas where the system of controls can be completed and/or reinforced, with definition of the relative corrective measures to be taken ("*gap analysis*");
- it oversees the constant implementation of the behavioural principles and procedural rules enforced by the Model and checks that the control tools are truly suitable and operational, with continuous monitoring of effective compliance with the Model.

1.4 SG Model components

The Model is based on an architecture characterised by the following components:

- an **internal regulatory system**, intended to prevent the predicate offences, which includes, amongst other things:
 - [Regulation D310 - Salcef Group Code of Ethics and Conduct](#), adopted by SG, which contains the core principles governing the conduct of the Salcef Group's business (ethical principles and behavioural rules which must be followed, during the conduct of the company's business and its activities, by all those working on behalf of or in the interest of the Group);
 - [Regulation D305 - Labour Rules](#) which describes the main rules of conduct to be applied at work;
 - although they formally consist of documents which are separate from the documentation of the Model itself, the Group's Code of Ethics and Conduct and the "*Labour Rules*", are to be considered as an integral part of the Model;
 - internal procedural rules approved by the governing body or a delegated entity² also intended to regulate working procedures in areas at risk, which provide the rules to be followed when

¹Only with regard to the offences covered by art. 603-bis of the Italian Criminal Code "*Labour trafficking and exploitation*".

² In accordance with the company documentation system, the main internal procedural rules are:

- **Procedures:** Documents which define the procedures for performing an activity or a connected series of activities. A procedure states who does something, what they do, how, where, when and why they do it and who is responsible.

performing company activities, specifying the checks (the so-called "protocols") to be performed to ensure their ethics, efficacy and efficiency.

The internal procedural rules applicable to the risk areas include:

- separation, within each process and as far as the characteristics of the organisational structure allow, between the person who takes and authorises the decision, the person who implements it and the person who controls the process (the so-called "separation of functions");
- documented traceability of every significant step in the process;
- a suitable level of formal statement, distribution and communication of the relative rules.

Internal procedural rules are permanently stored in the company's Intranet, in the relevant version, and are clearly traceable and usable by the Company's employees who have access to the service. The Company also keeps a consultable paper copy of the internal procedural rules (for example for production workers, who do not have access to the Intranet service).

The complete distribution of the documents which make up the internal regulatory system, including the disciplinary system, is also assured through the punctual delivery of the materials to the relevant people in paper form.

For an overview of the internal procedural rules applicable to the risk areas, refer to 0 of the Model.

SG has also defined the responsibilities, procedures and timescales for the writing, updating, verification, approval and distribution of the internal procedural rules³.

In addition to the internal procedural rules, reference must also be made to the high-quality, nationally and internationally accepted, IT procedures (apps) used to support the company's activities. They constitute the "guidelines" for the procedures for performing specific transactions and ensure a high level of standardisation and compliance, since the processes which these apps manage are validated upstream of issue of the software.

- a **management control system** and a **cash flow control system** in the activities at risk.

Cash flows are managed in compliance with the principles of traceability and documentation of the operations undertaken, and consistency with the powers and responsibilities assigned. For this purpose, SG also publishes an annual budget (income/expenditure/sourcing of any finance required), which is regularly updated.

The management control system adopted by SG ([Procedure P156 – Corporate Planning and Control Activities](#)) is divided into various stages: preparation of the annual budget, working plans and operational scheduling of orders; analysis of the relative regular accounts and production of forecasts.

The system guarantees:

- the involvement of a number of different parties, in terms of the appropriate separation of functions which produce and transmit data, so that all expenditure is applied for, authorised, made and checked by independent departments or, as far as possible, separate parties;
- the conservation of the company's assets, with the associated ban on risky financial operations;

- **Instructions:** Documents which provide recommendations for the correct management of the activity to which they refer. An instruction establishes an action to be performed or specifies how an activity is carried out;
- **Regulations:** Documents which define procedures, behaviours or a sequence of actions, formally defined in the external regulation or standard, which must be systematically complied with.

³See [Procedure P114 – Document management](#)

- the capability for the immediate reporting of any anomalies or the existence and occurrence of critical situations through an appropriate, swift, system of information flows and reporting, also through the Supervisory Body ("SB" or "Body") if they are significant with regards to the contents of the Decree;
- an **organisational structure** consistent with the company's activities, capable of ensuring ethical conduct, and guaranteeing a clear, coherent attribution of tasks and appropriate separation of functions, in line with the characteristics of the structure itself, ensuring that the mechanisms envisaged by the organisational structure are actually implemented and controlled, by means of:
 - a formally defined organisation chart, which describes the Company's organisational model and identifies the hierarchical and functional lines of dependence of all Directorates, Departments and Offices (hereinafter, jointly, "company departments");
 - Regulation D308 - Corporate Organisation, which not only defines the company's organisation but also establishes the hierarchical dependence, reporting, scope and structure of each company department, as well as the relative responsibilities, tasks and activities, accurately reflecting the way in which the company's departments actually operate;
 - Regulation D309 - Persons with Responsibility within the Organisational Structure, which identifies the main company offices within the organisational structure;
 - service agreements with third parties, which may belong to the Salcef Group, used to manage entire processes or their single portions;
 - a formally defined architecture of powers (proxies and powers of attorney), which is an integral and substantial part of the Model.

Specifically a mandate (awarding "management" powers) is an internal deed which assigns functions, tasks and responsibilities. Authorisation power, which is power of approval valid within the company, correlated to the exercise of a proxy, is strictly correlated to the proxy itself (one example of an internal authorisation power is the power to approve the so-called Purchase Requests). Proxies are awarded by means of the aforesaid "*Corporate Organisation*" and "*Persons with Responsibility within the Organisational Structure*" Regulations.

The power of attorney (the power to sign for/represent the company) is awarded by means of a unilateral legal deed by which the Company assigns specific representation powers, empowering the recipient to represent it in relation to third parties.

These powers are strictly related to and consistent with the organisational and management responsibilities assigned, and limited to clearly designed value ceilings where appropriate.

In particular, with regard to the power of attorney system, the Company awards:

- permanent representation powers, awarded through registered powers of attorney witnessed by a Notary Public, with regard to performance of the activities related to the permanent responsibilities assigned within the company's organisation;
- powers relating to individual operations, awarded by powers of attorney not necessarily witnessed by a Notary Public, in accordance with the laws which define the forms of representations and specifying the single types of deeds to be signed, also considering the different requirements concerning the legal validity of the powers in relation to third parties.

The underlying principles of the system for the award of powers are:

- definition of roles, responsibilities and controls within the award process, and maintenance and revocation of proxies and powers of attorney;
- granting, updating and revocation of powers in accordance with the roles covered in the organization; in particular, constant updating and consistency is ensured between the system of powers and the organizational and managerial responsibilities defined, on the occasion, for example: of the review of the company's macro-organizational structure (establishment of new

organizational units); significant changes in responsibility and turnover in key positions in the structure; subjects leaving the organization who have corporate powers or subjects joining the organization who need corporate powers;

- dissemination of information concerning the allocation of the responsibilities assigned and any changes;
- regular review of conformity of exercise of representation powers with the deed awarding them;
- regular monitoring of the adequacy of the system of powers and updating of it in response to any changes in the company's business.

The additional essential requirements for the system for the award of proxies and authorisation powers, subject to the core principles set out above, are as follows:

- proxies must link each management power and the relative responsibilities to an appropriate position within the organisation, taking care not to concentrate too many powers in the hands of a single person;
- proxies and authorisation powers are defined (by means of the aforesaid Regulations) by the CEO of SG, who is responsible for ensuring that they remain appropriate over time;
- the powers assigned must be consistent with the company's objectives.

The essential requirements for the award of powers of attorney, subject to the inspiring principles set out above, are as follows:

- every person empowered to represent SG must hold a suitable power of attorney, which specifically identifies the person authorised to represent the company in relation to counter-parties, including the Public Administration;
 - every power of attorney shall define the powers conferred on the person concerned;
 - powers of attorney shall be consistent with the management and authorisation powers conferred on the individual legal representative, except in the case of powers of attorney for single operations;
- a **pay system** for workers and for those who, although they are not employees, operate under mandate or in the interests of the Company, designed with the aim of providing fair pay for the role occupied, bearing in mind the responsibilities assigned and the skills and capabilities shown;
 - a **system for the management of outsourced processes**, for which the Company has defined the outsourced operations, the supplier selection criteria - in terms of professionalism, reputation, good standing and financial capacity - and the methods for assessing their performance level.

SG has signed service contracts (1st level Intercompany Service Agreements) to regulate its relations with other companies, including those which belong to the Salcef Group, which supply it with services. These contracts specify:

- the activity to be supplied, the procedures for the provision of the service and the relative fee;
 - that the supplier must perform the outsourced activities appropriately, in accordance with current legal requirements and the Company's instructions;
 - that the supplier must guarantee the non-disclosure of data relating to SG;
 - that the Company is entitled to check and access the supplier's operations and documentation;
 - a system of penalties in the event of breach of contract;
 - that the contract cannot be even partially subcontracted without the Company's consent;
 - specific clauses with regard to corporate administrative liability;
- the appointment of a **Supervisory Body** - which meets the relative requirements of autonomy, independence, continuity of action and professionalism - tasked with overseeing the operation of and compliance with the Model and suggesting any updates to it, further to the award to the said Body of powers, resources and access to the information necessary for the fulfilment of its function;
 - the provision of a **training and education system** to give all Recipients consolidated knowledge of the principles and rules with which the actual operations of SG must comply;

- the creation of a specific **disciplinary system** to punish any breach of the Model (see [§ 4](#) and [Regulation D306 - Disciplinary Code](#)).

1.5 Control system pursuant to Leg. Dec 231/2001

The Company aims to implement an effective system of preventive controls, structured so that it cannot be evaded without fraudulent intent, also with the aim of relieving the organisation of administrative liability.

The following are the criteria followed when establishing the control measures intended to prevent the risk of commission of the predicate offences. There are three types of controls:

- **general control principles**, with which decisions with regard to the design of the internal control and risk prevention system must comply, regardless of the degree of relevance of the individual types of offence or the degree of risk assigned to each of the risk areas identified;
 - **separation of functions** - as far as the characteristics of the organisational structure allow, there must be separation of activities between the people who perform, verify and authorise operations;
 - **existence of formal internal procedural rules and standards** ("protocols") - there must be company rules capable of regulating activities, responsibilities and controls;
 - **existence of proxies and powers of attorney** - there must be formal rules for the exercise of proxies and powers of attorney; every single operation or transaction is carried out in compliance with the proxies and powers of attorney in force;
 - **traceability** - individuals, the company departments concerned and/or the IT systems used must ensure that it is possible to identify and reconstruct the sources, the information used and the checks applied which underlie the company's decision-making processes and the procedures for the management of financial resources;
- **general principles of conduct**, which provide general rules of conduct to ensure uniform decision-making processes, in the context of each of the categories of offences considered most relevant or significant;
- **preventive control principles**, which consist of control measures intended to prevent the actual commission of the offences in the context of each of the sensitive activities for each of the risk areas mapped and specified in the Special Parts of the Model.

In the light of the specific area of business of SG, attention was focused on the risk of commission of the offences considered **most significant**, which are those covered by articles 24 and 25 (offences against the Public Administration), 24 *ter* (organised crime offences, also with regard to international crime as per Law 146/06), 25 *ter* (corporate offences), 25 *quinqies* (offences against the individual)⁴, 25 *sexies* (market abuse offences), 25 *septies* (manslaughter or serious or very serious injuries, committed through breach of occupational health and safety legislation), 25 *octies* and *octies.1* (receiving, laundering and using money, assets or profits of illegal origin, direct money laundering offences and offences regarding non-cash means of payment), 25 *decies* (incitement not to make statements or to make false statements to the Judicial Authorities), 25 *undecies* (environmental offences) and 25 *quinqiesdecies* (tax offences) of the Decree. The general control principles described in the General Part also apply to these categories of offences, as do the general principles of conduct and preventive control set forth in [Regulation D310 - Salcef Group Code of Ethics and Conduct](#) and in each Special Part.

⁴ See note 1.

With regard to the offences covered by articles 24 *bis* (IT offences), 25 *bis* 1 (offences against industry and trade), 25 *quater* (offences relating to terrorism or the subversion of the democratic order), 25 *novies* (copyright violations), 25 *duodecies* (employment of third-party nationals staying in Italy illegally), 25 *terdecies* (racism and xenophobia) and 25 *sexiesdecies* (smuggling), 25 *septiesdecies* (offences against the cultural heritage) and 25 *duodevicies* (laundering of cultural assets and devastation and plundering of cultural and landscape assets), the outcome of the risk assessment activities leads us to believe that there is a concrete possibility that these offences could be committed, but that they are **less significant** by virtue of the business activities of the Company and its organisation. Therefore, the general control principles described in the General Part also apply to these categories of offences, as do the general principles of conduct and preventive control set forth in Special part "G" and in [Regulation D310 - Salcef Group Code of Ethics and Conduct](#).

It is considered that the risk of the commission of the other categories of offences envisaged by the Decree is **insignificant** by reason of SG's area of business, and they are therefore regulated by the general control principles set forth in the General Part.

The table below summarises the points made above with regard to the significance to SG of the categories of offences covered by Leg. Dec. 231/2001 and the outcome of the risk assessment performed:

	Risk of commission considered most significant	Risk of commission considered less significant	Risk of commission considered insignificant
Offences against the Public Administration (articles 24 and 25)	X		
IT offences (art. 24 <i>bis</i>)		X	
Organised crime offences and transnational crimes (art. 24 <i>ter</i> of the Decree and Law 146/06)	X		
Offences involving counterfeiting of currency, legal tender, revenue stamps, instruments or identification marks (article 25 <i>bis</i>)			X
Offences against industry and trade (art. 25 <i>bis</i> (1))		X	
Corporate offences (art. 25 <i>ter</i>)	X		
Offences involving terrorism or the subversion of the democratic order (art. 25 <i>quater</i>)		X	
Female genital mutilation (art. 25 <i>quater</i> (1))			X
"Labour trafficking and exploitation" (art. 603 <i>bis</i> of the Italian Criminal Code) in the context of crimes against the individual (art. 25 <i>quinqies</i>)	X		
Other offences against the individual (art. 25 <i>quinqies</i>)			X
Market abuse (art. 25 <i>sexies</i>)	X		
Manslaughter or serious or very serious injuries committed through breach of occupational health and safety legislation (art. 25 <i>septies</i>)	X		
Receiving, laundering and using money, assets or profits of illegal origin, direct money laundering offences and offences regarding non-cash means of payment (art. 25 <i>octies</i> and 25 <i>octies.1</i>)	X		
Offences relating to copyright infringement (art. 25 <i>novies</i>)		X	
Incitement not to make statements or to make false statements to the Judicial Authorities (art. 25 <i>decies</i>)	X		

	Risk of commission considered <u>most significant</u>	Risk of commission considered <u>less significant</u>	Risk of commission considered <u>insignificant</u>
Environmental offences (art. 25 <i>undecies</i>)	X		
Employment of third-country nationals staying in Italy illegally (art. 25 <i>duodecies</i>)		X	
Racism and xenophobia (art. 25 <i>terdecies</i>)		X	
Cheating in sporting competitions, illegal gaming or betting and games of chance by means of prohibited devices (art. 25 <i>quaterdecies</i>)			X
Tax offences (art. 25 <i>quinquiesdecies</i>)	X		
Smuggling (art. 25 <i>sexiesdecies</i>)		X	
Offences against the cultural heritage (art. 25 <i>septiesdecies</i>)		X	
Laundering of cultural assets and devastation and plundering of cultural and landscape assets (art. 25- <i>duodevicies</i>)		X	

The following table summarises the control measures applicable in relation to the significance of the categories of offences envisaged by Dec. Leg. 231/2001:

	Categories of offences with risk of commission considered <u>most significant</u>	Categories of offences with risk of commission considered <u>less significant</u>	Categories of offences with risk of commission considered <u>insignificant</u>
General control principles	General Part		
General principles of conduct	Specific Special Part	Special Part "G"	N/A
Preventive control principles	Specific Special Part	N/A	N/A

1.6 The structure of the Model's Explanatory Document

The Model's Explanatory Document consists of a General Part and Special Parts.

The General Part illustrates the Model's essential components, with particular reference to the SB, staff training and distribution of the Model inside and outside the company, the disciplinary system and the measures to be adopted in the event of failure to comply with its provisions.

The Special Parts cover the different types of crime and administrative offence the risk of the commission of which is considered significant with regard to SG.

Each Special Part also details the individual offences referred to by the Decree (for the list of the predicate offences, see [Annex A - Annex A Italian Legislative Decree 231/2001 and the](#) predicate offences of the

Model), the general principles of conduct to be complied with in all areas potentially at risk of an offence, and these risk areas.

The sensitive activities, possible modes of commission of the offences or types of conduct which may be instrumental to their commission, and the preventive control principles applied, are specified within each risk area.

The general principles of conduct and the preventive control principles set forth in the Special Parts must be complied with by all internal Recipients of the Model.

In order to ensure compliance with the aforementioned control principles, the Company is committed to continual monitoring, to guarantee the adequacy of the Model over time, and thus to keep the Special Parts up to date with any significant changes in the Company's sectors of business, organisational structure or processes.

1.7 Amendments and supplements to the Model

The Model is adopted and subsequently amended and supplemented by the BOD of Salcef Group S.p.A., in accordance with the provisions of art. 6, paragraph 1 (a) of the Decree.

The BOD prepares amendments to the Model with the aid of the competent company departments, and notifies the Board of Statutory Auditors and the Supervisory Body accordingly.

1.8 Adoption and management of the Model within the Salcef Group and in the combines to which it belongs

SG considers compliance with the laws and regulations and the principles set out in [Regulation D310 - Salcef Group Code of Ethics and Conduct](#) essential for the maintenance and improvement of the company's value over time.

Without detriment to the organisational, managerial and operational independence of the Group companies, the Company encourages the adoption and implementation of the Model by its controlled entities operating under Italian law, bearing in mind the specific risk profiles related to the actual business of each of them, pursuing the following objectives:

- to guarantee ethical conduct, in accordance with the laws and regulations and the principles set out in its Governance Model and in [Regulation D310 - Salcef Group Code of Ethics and Conduct](#);
- to ensure that all those working within the Group are aware that any unlawful conduct may lead to the enforcement of penalties under criminal and administrative law, with serious damage to the worth, operations and image not only of any company involved but also of SG and the other Group companies;
- to underline the policies with regard to compliance, ethics, transparency and honourableness pursued by SG and the importance of the relative control, monitoring and disciplinary mechanisms.

Through their competent internal structures, the aforesaid Group companies notify SG that they have adopted the Model and actually established an SB in accordance with the provisions of the Decree.

In the event that new combines are formed, on a national and international basis, SG verifies from the outset whether its partners are compliant with Leg. Dec. 231/2001 or have adopted equivalent compliance models, also by requiring its partners to sign a declaration in this sense.

2 Supervisory Body

2.1 Composition and prerequisites of the SB

The Salcef Group S.p.A. SB is a collegiate body currently comprising three external members.

The Body is appointed by the BOD, which also normally appoints its Chair.

If the BOD does not appoint the Chair, he or she is chosen in accordance with the Supervisory Body Charter ([Regulation D311 - Supervisory Body Charter](#)).

The members of the SB are professionals of proven competence and experience in the areas of the law, finance, internal control and compliance, and with appropriate, proven experience with regard to the application of the Decree.

The SB's appointment, duties, powers, activities and operation, as well as the duration of its appointment and the dismissal, replacement and prerequisites of its members, are regulated by a specific "Charter", approved by the Company's BOD.

The Body also has its own Regulations, reflecting its operational and organisational independence, and governing its functioning.

In accordance with the Decree and the Confindustria Guidelines, the Salcef Group SB complies with the prerequisites of:

- a) autonomy and independence;
- b) professionalism;
- c) continuity of action.

a) Autonomy and independence

The SB enjoys autonomy and independence from the Company Officers with regard to which it exercises its supervisory functions.

It is in no way involved in management activities, and is external to the company hierarchy.

- a) In order to preserve the independence of the SB, its Charter specifies that it serves for three years and its members can be re-elected. In all cases, members continue to serve until their successors are appointed.

As a further guarantee of its independence, the SB reports to the Board of Directors and the Board of Statutory Auditors on its operations every six months. In all cases, the Body notifies the CEO of SG or the BOD of any particularly significant events immediately (see [§2.4](#)).

No company department, body or structure is empowered to express opinions on the operation of the SB except for the power-duty of the governing body to oversee the adequacy of the work done by the SB in order to guarantee the functioning, updating and implementation of the Model.

In the performance of its functions, the SB:

- has unrestricted access to all the Company's organisational structures and all its personnel, and to all company documents and/or data relevant for the performance of the functions assigned to the SB by Leg. Dec. 231/2001;

- is provided with sufficient financial resources to allow it to perform its functions effectively. To allow this, the BOD, also through the CEO of SG if appropriate, assigns the SB funding for the costs and expenses to be incurred during the performance of its functions, on the recommendation of the latter.

The SB has completely independent disposal of the sums assigned to it, with no need for any authorisation or approval of the relative costs and expenses, except for the obligation to provide the Company with an annual statement of the sums used.

b) Professionalism

The members of the SB have specific technical and professional skills appropriate to the functions the Body is called upon to perform, and are also able to draw on technical assistance from inside or outside the Company.

c) Continuity of action

The SB operates within the Company, exercising its powers of control on a continuous basis and meeting at least quarterly in order to fulfil its mandate.

The SB monitors company processes defined as sensitive in the terms of the Decree with the aid of the company's body of procedures ("protocols"), the information flows directed at it by the Model and the relative procedure (see §2.5), and meetings with the Managers of the areas potentially at risk of offences. For the better, more effective performance of its tasks and functions, in addition:

- the Body organises formal meetings with SG corporate functionaries and departments, as considered useful for the fulfilment of its tasks;
- the Company provides the SB with the support of its resources, where necessary. In particular, the SG Internal Audit & Compliance department assists the SB in the performance of its supervisory activities, also in the role of Technical Secretariat, further reinforcing the requirement of the continuity of action of the SB.

2.2 Causes of ineligibility, incompatibility, disqualification and withdrawal of mandates of SB members

Appointment as a member of the SB is conditional on continual compliance with the requirements envisaged by its Charter.

The following constitutes grounds for ineligibility, incompatibility, disqualification and withdrawal of mandates of SB members for "just cause", depending on circumstances:

- a) legal status of debarment, disabling, bankruptcy or being found guilty, even with a non-definitive sentence, of an offence which involves even temporary debarment from public posts or disqualification from management positions;
- b) status of spouse or relative by blood or marriage up to the fourth degree of Salcef Group Shareholders, Directors, Statutory Auditors or managers;
- c) situations which may lead to even potential conflicts of interest, and in particular business relations or professional appointments with the Salcef Group. Appointment to a post on the Board of Statutory Auditors or relationship with the Supervisory Body overall in relation to the appointment to it is not considered for this purpose;

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- d) direct or indirect ownership of shareholdings in SG or other Group companies which may impair their independence or autonomy of judgement;
 - e) membership of the Supervisory Body of other Group companies;
 - f) situations which may prevent the diligent, effective fulfilment of the mandate in the interest of SG;
 - g) serious breach of their duties as defined by the Model and the SB Charter, or any additional situation or condition which impairs their independence of judgement in the exercise of their functions, bearing in mind the interest of the Salcef Group;
 - h) one of the situations listed below: (i) being the subject of preventive measures imposed by the Judicial Authorities; (ii) being sentenced to or reaching a plea-bargaining settlement pursuant to articles 444 and following articles of the Criminal Procedure Code, even pending appeal, with regard to the offences envisaged by the Decree or offences of the same kind (e.g. bankruptcy offences, property offences, offences against public trust); (iii) being the subject of criminal proceedings with regard to the offences envisaged by the Decree or offences of the same kind (e.g. bankruptcy offences, property offences, offences against public trust, etc.); (iv) being found guilty, even pending appeal, under administrative law, of one of the offences envisaged by articles 187 *bis* and 187 *ter* of Leg. Dec. no. 58/1998 (Consolidated Law on Finance); (v) being under investigation for offences of conspiracy or organised crime (e.g. Mafia, Camorra or other organised crime syndicates under any local name which pursue purposes or use methods similar to those of Mafia-type organisations); (vi) being sentenced, even pending appeal, subject to the effects of rehabilitation, to at least one year of imprisonment for an offence committed without criminal intent; (vii) having criminal proceedings of any type ongoing and having been sentenced under criminal law, even by alternative proceedings, even if not yet tried by the courts;
 - i) if, further to a ruling by the Company under the Decree or a plea-bargaining agreement by the Courts, the Body is found to have "*failed to exercise sufficient vigilance*", in accordance with the provisions of art. 6, paragraph 1 (d) of the Decree;
 - j) breach of non-disclosure obligations, as detailed in the SB Charter;
 - k) gross negligence in the fulfilment of the tasks related to the appointment;
 - l) failure to attend three consecutive meetings of the Body.

Moreover, each member of the Body will be subject to the ban on competition contained in art. 2390 of the Italian Civil Code.

Each member of the SB is obliged to immediately inform the Body - which will notify the Company - of the existence or occurrence of any of the conditions set forth above, as soon as they come to their knowledge.

To ensure the continuity of action of the SB and safeguard its legitimate fulfilment of the functions and position occupied against unjustified dismissal, both the withdrawal of the mandate conferred on one or more members of the SB - which may only take place for "just cause", when one of the conditions listed above, defined in detail by the SB Charter is met - or disqualification shall be decided by a specific resolution of the BOD, after consultation with the Board of Statutory Auditors and the other members of the Body.

In the event of resignation, disqualification or dismissal of a member of the Body, the BOD shall appoint a replacement without delay. The member thus appointed shall serve until the end of the mandate of the entire Body.

In the event of resignation, disqualification or dismissal of the Chair of the Body, it will be temporarily chaired by the longest-serving member or, in the event of a tie, by the oldest member in terms of age, who shall remain in post until a new Chair of the Body is appointed.

In the event that the mandates of all or the majority of the members of the SB are withdrawn, the BOD shall appoint a new Body without delay, after consultation with the Board of Statutory Auditors. Pending appointment of the new SB, the functions and tasks assigned to it may be temporarily performed by the Board of Statutory Auditors, pursuant to art. 6, paragraph 4-*bis* of the Decree.

Furthermore, after consulting the Board of Statutory Auditors and the other members of the Body, the BOD may also order the suspension from duty of a member of the Body for:

- the provisional application of a preventive measure;
- a guilty verdict for an offence other than those for which dismissal is envisaged;
- application of an individual precautionary measure.

After consulting the other members of the Body and the Board of Statutory Auditors, the BOD will appoint an *ad interim* member of the Body.

In the event that the mandates of all or the majority of the members of the SB are suspended, the BOD shall appoint a new Body without delay, after consultation with the Board of Statutory Auditors. Pending appointment of the new SB, the functions and tasks assigned to it may be temporarily performed by the Board of Statutory Auditors, pursuant to art. 6, paragraph 4-*bis* of the Decree.

2.3 Functions and powers of the SB

Responsible for verifying and overseeing the adequacy of and effective compliance with the Model and its maintenance, the Body is completely independent in the performance of its functions and there is no appeal against its rulings.

Specifically, the SB's duties are:

- to verify the effectiveness of the Model in relation to the company's structure and its actual ability to prevent the commission of the offences referred to in the Decree, suggesting any updates to the Model it considers necessary, in response in particular to evolutions and changes in the company's organisational structure or operations and/or the relevant legislation;
- to monitor and assess the validity of the Model and the procedures ("protocols") over time, suggesting all actions necessary to assure its efficacy, also further to consultation with the company departments concerned;
- on the basis of its Plan of Operations, and also through unplanned and surprise checks, to perform checks on the company departments involved in the risk areas, to ensure that activities are carried out in accordance with the Model adopted;
- to check the implementation and actual functioning of the solutions proposed by means of follow-up activities;
- to perform regular checks, with the aid of the competent company departments, on the system of mandates in force, in order to verify their consistency with the organisational and managerial responsibilities defined, recommending changes if managerial powers and/or ranks do not correspond to the representational powers conferred on the internal manager or their subordinates;
- to verify the actions of the holders of official powers (proxies, authorisation powers and powers of attorneys), on the basis of its Plan of Operations;
- to perform the appropriate analyses to investigate any breaches of the Model;

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- to actuate an information flow, in conformity with the Model, in relation to the competent Company Officers, enabling the Body to report to them with regard to the efficacy and implementation of the Model;
 - to oversee the effective application of the Model and identify any non-compliant behaviours which emerge from the analysis of the information flow and the reports received;
 - to notify the Company Officers immediately of any breaches of the regulatory framework - the rules and procedures - which may give rise to the offences covered by the Decree;
 - to promote an appropriate staff training process by means of suitable programmes to increase knowledge and understanding of the Model;
 - to monitor the situation to ensure that the Model's Recipients are well informed about the tasks and duties relating to supervision of the risk areas to prevent the commission of the offences covered by the Decree;
 - to perform regular checks on the effectiveness of the clauses intended to ensure Recipients' compliance with the Model, with input from the competent company departments;
 - to report any breaches of the Model to the competent bodies, as specified by the disciplinary system, to allow the adoption of any disciplinary measures.

For the performance of its duties, the SB is assigned the powers listed below:

- to access all company documents and/or data relevant for the performance of the functions assigned to the SB by Leg. Dec. 231/2001;
- to use the services of external consultants of proven professionalism when necessary for the fulfilment of its activities;
- to request specific information flows which enable the Supervisory Body to be regularly updated, by the company departments concerned, about the activities considered to be at risk of offences, and, where it considers this necessary, to establish additional communication / reporting procedures, also to gain knowledge of any violations of the Model;
- to check that Recipients provide the information, data and/or notifications required of them without delay;
- to conduct direct interviews with the company's employees, and members of the Board of Statutory Auditors or the Board of Directors when necessary;
- to request information from external consultants, agents, financial and business partners, service providers and auditors within the context of the activities they perform on the Company's behalf.

The Body may decide to delegate one or more specific tasks to its members, on the bases of their respective skills, with obligation to report back to the Body. In all cases, all members of the Body retain joint responsibility with regard to functions which it delegates to its individual members or which are actually undertaken by other company departments.

The following are the main aspects of the SB's operations, as envisaged by its Regulations.

The SB meets at least quarterly. Meetings are formally called by the Chair (in writing, including by email), specifying the date, place and time of the meeting with the relative agenda (while each member of the SB retains the right to ask the Chair to add one or more topics to the agenda).

SB meetings are quorate when the majority of its members are present and are chaired by the Chair (or, in his absence, by the longest-serving member or, in the event of a tie, by the oldest member). If the majority of members are not present, the meeting is not quorate and must be called again for a later date.

The Body's decisions are valid when adopted by the vote in favour of the majority of the SB members present. Each member of the SB is entitled to one vote.

If a member of the SB does not attend the meeting and the result of the vote is a tie, the Chair has the casting vote. If the Chair does not attend the meeting and the result of the vote is a tie, the decision on the topic is postponed to the next meeting of the SB.

Documentation and material relating to the Body's activities are conserved only in a protected file on the Company's premises, which may only be accessed by SB members.

2.4 SB reporting to the Company Officers

Within the context of its duties, the SB of SG keeps the competent Company Officers ("Company Official Bodies") informed to enable them to adopt the resolutions and implement the actions needed to guarantee the effective, constant adequacy and actual implementation of the Model.

Specifically, the SB submits a report to the BOD and the Board of Statutory Auditors every six months, covering the following:

- the work done, with particular reference to monitoring of the processes defined as sensitive for the purposes of the Decree;
- the criticalities which have emerged both in terms of behaviours or events within the Company and with regard to efficacy of the Model;
- an analysis of all reports received during the period and the actions undertaken by the SB and the other interested parties;
- proposals for review and updating of the Model;
- information about the Plan of Operations.

The SB submits the Plan of Operations to the BOD on a year-by-year basis in advance, while the SB may still supplement and amend the Plan and perform any unplanned and surprise inspections.

The SB holds at least annual meetings with the Board of Statutory Auditors to discuss topics of joint interest, and establishes merely informative relations with the SBs of the other Group companies.

Regardless of the scheduling of periodic flows, the SB must implement targeted information flows in the presence of circumstances that make disclosure necessary or in any case appropriate. Therefore, the Body must report to the CEO of SG or the BOD, when possible, without delay with regard to:

- any breach of the Model considered substantiated, whether detected through a report or by the Body itself;
- shortcomings detected in the organisation or procedures which cause the actual risk of the commission of offences of relevance under the Decree;
- failure to cooperate on the part of company departments;
- criminal proceedings against parties operating on the Company's behalf or proceedings against the Company in relation to offences relevant under the Decree, which have come to its knowledge during the fulfilment of its functions;
- outcomes of verifications by the SB in response to investigations by the Judicial Authorities with regard to offences of relevance under the Decree;
- any other information considered useful for the adoption of urgent measures by the CEO of SG or the BOD.

The SB will also inform the Board of Statutory Auditors without delay of any violation of the Model by the auditing company, to allow the legally envisaged steps to be taken.

In all cases, meetings with the SB of SG may be called at any time by the aforesaid bodies, or it may also submit a request for joint meetings, to report on the operation of the Model or specific situations.

2.5 Information flows to the SB

Art. 6, paragraph 2 (d) of the Decree requires the Model to enforce reporting obligations on the SB mandated to oversee the operation of and compliance with the Model itself.

The obligation of structured information flows is seen as a tool for guaranteeing supervision of the efficacy and effectiveness of the Model and for any retrospective investigations of causes which allowed the occurrence of the offences envisaged by the Decree.

In order for the Body's supervisory activities to be effective, a structured system of reports and information from all Model Recipients is fundamental, covering all actions, behaviours or events which come to their knowledge which may lead to a breach of the Model, or, in more general terms, are potentially significant with regard to the purposes of the Decree.

The Company has established a specific procedure ([Procedure P133 - Management of information flows to the Supervisory Body](#)) to define the information flows which must be addressed to the SB, the company departments responsible for sending them and the relative times (with obligation to provide the SB with the relative documentation if requested and available). If the information flow is not relevant or there is no information, the competent company departments are still responsible for notifying the Body accordingly.

The following is a non-exhaustive list of examples of the information flows to be sent to the SB by company officials or third parties:

a) occasional events to be reported to the Body immediately:

- measures (notices of investigations, notices of extension of investigations, notices of conclusion of investigations, committal for trial) served by the Judicial Authorities on the Company, the Shareholders, members of the BOD or its executives or employees relative to investigations by the Authorities with regard to offences under administrative law pursuant to Leg. Dec. 231/2001 or the predicate offences from which they arise;
- information concerning disciplinary proceedings arising from breaches of the Model, the relative outcomes with their motivations and any disciplinary measures enforced;
- relationships which may give rise to situations involving criticalities with regard to compliance with the Decree or the internal control and risk management system;
- all significant anomalies identified during checks performed by the competent company departments;

b) information of any origin concerning the possible commission of offences or any breaches of the Model or, in more general terms, circumstances which may reveal shortcomings in the organisation or procedures, or a need for amendment of the Model:

- the commission of offences or actions which may lead to their commission;
- behaviours not in line with the rules of conduct enforced by the Model and the relative protocols (procedures);
- any variations, or shortcomings detected, in the company or organisational structure;
- any variations, or shortcomings detected, in the procedures;
- any variations, or shortcomings detected, in the architecture of powers;
- operations which involve risks of the commission of offences.

c) information concerning recurrent activities:

- any financial (i.e. not commercial) transactions in tax havens, and contracts won in these countries;
- any applications for, award of and management of public grants or subsidies;
- information and training activities undertaken in implementation of the Model and staff's participation in them;
- documents of relevance to the health, safety and environment management system, such as the Risk Assessment Document (RAD) and any updates to it, the monthly accident statistics, the minutes of the regular risk protection and prevention meetings, and any changes and/or updates to environmental risk assessments;
- any other relevant information regarding health, safety and the environments, also in the case of emergency events.

Moreover, with regard to the COVID-19 health emergency, throughout the duration of the emergency the Supervisory Body oversees the measures implemented by the Employer in accordance with the relevant provisions of the public Authorities (e.g. Joint protocol regulating the measures for combating and containing the spread of COVID-19 virus in workplaces, as amended and supplemented). To ensure this:

- regular meetings will be held to discuss the implementation of the aforesaid measures with the Employer and the Committee established to manage the emergency in accordance with the above Protocol, in order to enhance the flow of information between the bodies/departments involved;
- specific flows of information will be established towards the SB on the measures actually implemented within the Company to prevent infection, bearing in mind the evolution of the emergency and the relevant regulatory framework;
- the SB may use the assistance of internal company departments or external entities for the preparation / compilation of checklists or other documents to ensure traceable supervision regarding the implementation of containment measures by the Company.

The SB may also apply to the external auditors for information about their activities of relevance for implementation of the Model, and establish regular meetings and exchange of information with the Board of Statutory Auditors and the external auditor.

A specific email address (odv@salcef.com) has been established to facilitate the flow of whistleblowing reports and information to the SB. Whistleblowing reports may also be sent by post to: "Organismo di Vigilanza ex D. lgs. 231/2001, Salcef Group S.p.A., Via di Pietralata 140, 00158, Roma".

The company has also established a specific channel for the receipt of whistleblowing reports, with IT procedures and encryption designed to protect the identity of the whistleblower. This channel can also be accessed via the My Salcef system, by compiling a form provided on the application's home page, at my.salcef.com.

The procedures for entering and managing whistleblowing reports are described in [Procedure P145 - Reports Management](#).

For whistleblowing reports on violations or alleged violations of the Model in particular, the following general regulations apply:

- any Recipient intending to report a violation or alleged violation of the Model must use the channels referred to above, informing their direct superior in the hierarchy if appropriate or necessary; any company executives informed of violations or alleged violations of the Model by others are under an obligation to report them to the Body;
- parties wishing to make a report can decide whether to do so anonymously or under their own name, bearing in mind that the latter mode will simplify the investigation subsequent to the report;
- reports must provide suitable detail of the circumstances relating to the alleged violation of the Model, to enable their complete assessment;
- the Company guarantees:

- the maximum safeguards and confidentiality for whistleblowers, subject to the legal obligations and the protection of the rights of the Company or persons accused in error and/or bad faith, and protection against any form of direct or indirect retaliation, discrimination or penalisation for reasons directly or indirectly linked to the report (as envisaged by art. 6 of the Decree, amended by Law no.179 of 30 November 2017); moreover, the correct fulfilment of Recipients' obligation to inform shall not give rise to the application of disciplinary and/or contractual punishments;
- protection against false, unsubstantiated or opportunistic reports made for the sole purpose of slandering, libelling or harming the person concerned or other parties referred to in the report.

Penalties are therefore envisaged for anyone who breaches the measures in place to protect whistleblowers, anyone who submits reports, through negligence or with malice aforethought, which are then found to be unsubstantiated, or anyone who adopts retaliatory, discriminatory or penalising measures against whistleblowers in response to the report, in line with the disciplinary system described in § 5.

The SB assesses the reports received, including those submitted anonymously, and decides any measures to be taken, if necessary interviewing the whistleblower and/or the person who committed the alleged violation of the model, and/or any other party it considers appropriate, providing written reasons for all its conclusions. Any consequent measures are applied in compliance with the provisions of § 5 below. In particular, the SB manages reports received by the aforesaid channels as follows:

- preliminary assessment: the SB makes an initial assessment of the report in order to:
 - verify that it is within the Body's jurisdiction;
 - verify that sufficient information is provided to allow the Body to proceed and investigate the report.
 If the report meets the above requirements, the SB starts its investigation; otherwise, it files the report, with a brief explanatory note, and notifies the CEO of SG, to allow the appropriate assessments, if the circumstances falls outside the SB's jurisdiction;
- investigations: the SB assesses the report at its own discretion and under its own responsibility to establish whether specific investigations are required to verify the facts which it covers. This decision is taken on the basis of: (i) information supplied with the report; (ii) any procedures already in force with regard to the facts reported; (iii) previous reports/checks on the same subject, already examined.

If the SB considers that no further investigations are required, it writes a brief note explaining its examination of the case and files the report. However, if it considers that further investigations are needed, it starts a specific investigation, confidential if necessary, depending on the subject of the report:

- investigation activities: any investigations further to reports are conducted with the support of the competent company departments or external parties in compliance with all relevant regulations to support both whistleblowers and any parties involved in the investigation processes;
- corrective measures: if the investigation reveals the need for a corrective action, the SB requests its implementation;
- reporting activities: the SB reports on the outcome of the work done to the BOD and the Board of Statutory Auditors.

The SB establishes a register of the reports received, listing the contents of the report, the people responsible for any violations and any disciplinary measures taken against them.

3 Staff training and distribution of the Model inside and outside the company

3.1 Introduction

In order to allow the effective implementation of the Model, SG intends to ensure that its contents and principles are correctly disseminated inside and outside its organisation.

SG aims, in particular, to extend communication of the Model's contents and principles not only to its Company Bodies and employees but also to parties who, although not formal employees, work to achieve the Company's aims under contract.

Communication and training are diversified depending on the intended recipients, but must always be complete, clear, accessible and continuous, in order to make the various Recipients fully aware of the company regulations they are required to comply with and the ethical standards which must inspire their behaviour.

Communication and training are supervised by the Supervisory Body (see SB's duties described in [§2.3](#)).

3.2 Staff information and training

SG promotes knowledge of the Model, its internal regulatory system and their updates amongst all employees, who are therefore obliged to be conversant with its contents, comply with it and contribute to its implementation.

Communication actions include:

- the posting of the Model, [Regulation D310 - Salcef Group Code of Ethics and Conduct](#) and the main documents which make up the Model on the company Intranet, including any English language versions; these documents are therefore available to all staff who have access to the Intranet;
- training with regard to and making available of the Model, [Regulation D310 - Salcef Group Code of Ethics and Conduct](#) and the main documents which make up the Model to all staff, including those who have access to the Intranet;
- the posting of the Model and [Regulation D310 - Salcef Group Code of Ethics and Conduct](#) on the Company's Internet site, also in English-language version;
- the affixing of [Regulation D306 - Disciplinary Code](#) in a location accessible to all;
- the distribution of the Model and [Regulation D310 - Salcef Group Code of Ethics and Conduct](#) to new employees when they join the company;
- training materials, permanently available in the company's ERP system, on the contents of the Decree, the Model and [Regulation D310 - Salcef Group Code of Ethics and Conduct](#);
- updating on amendments to the Model and the Group Code of Ethics and Conduct consequent on changes to the regulatory framework and/or organisational/process changes relevant for the purposes of the Decree, also through review of the training materials available on the company ERP system.

The training process, on the other hand, is structured on the following levels, diversified according to the employee's role in the Company:

- executives, managers and employees, even with representational functions: information at the time of recruitment; initial and periodic training courses; occasional update information, also following

changes to the Model and to [Regulation D310 – Salcef Group Code of Ethics and Conduct](#); specific analysis at management meetings;

- other staff: information at the time of recruitment; initial and periodic training courses; occasional update information, also following changes to the Model and to [Regulation D310 – Salcef Group Code of Ethics and Conduct](#).

Attendance at training sessions is compulsory.

Traceability of participation in training is ensured by requesting an attendance signature on the relevant form and, for e-learning activities, through certification of use for the people concerned. Training activities are completed by the compilation of questionnaires or other forms of testing to verify the knowledge acquired.

Staff are therefore required to:

- a) acquire awareness and knowledge of the principles and contents of the Model, [Regulation D310 – Salcef Group Code of Ethics and Conduct](#) and the main documents which make up the Model (see §1.4));
- b) be familiar with the operating procedures to be applied to their work;
- c) actively contribute, in relation to their roles and responsibilities, to the effective implementation of the Model, reporting any shortcomings detected in it;
- d) attend training courses.

3.3 Information for external associates, consultants and partners

SG also promotes the knowledge of and compliance with the Model and [Regulation D310 – Salcef Group Code of Ethics and Conduct](#) amongst the Company's financial and business partners, consultants, agents, intermediaries, associates of various kinds, customers and suppliers, as well as third parties in general.

The Company includes specific clauses in its contracts with the aforesaid counter-parties which envisage possible termination of contract in the event of breach of the principles they contain.

4 Disciplinary system and measures in the event of breach of the provisions of the Model

4.1 General principles

The establishment of a disciplinary system for violation of the provision of the Model is an essential condition for ensuring its efficacy.

Article 6, paragraph 2 (e) and article 7, paragraph 4 (b) of the Decree envisage that governance models must introduce a disciplinary system to punish failure to comply with the measures they contain.

For the purposes of this disciplinary systems and in compliance with the provisions of the collective employment contract, actions or behaviour in breach of the Model are punishable. Since the Model also comprises the internal regulatory system, which is an integral part of it, "breaches of the Model" also include breaches of one or more of the principles or rules established by the various company documents which make up this regulatory system (see point [§1.4](#)).

The disciplinary measures are applied regardless of the launch and/or outcome of any criminal proceedings, since SG adopts the rules of conduct enforced by the Model in complete autonomy, irrespective of the type of offence which breaches of the Model may constitute.

As specified in the [Regulation D306 - Disciplinary Code](#), to which reference should be made, the following is a non-exhaustive list of examples of the main types of violations:

- a) failure to comply with the Model, if the violation is related to the commission of one of the offences envisaged by the Decree or if there is the danger that the Company may be accused of liability under the terms of the Decree;
- b) failure to comply with the Model in the case of a violation in any way connected to the areas at risk of or instrumental to the commission of offences or the sensitive activities listed in the Special Parts of the Model;
- c) failure to perform documentation activities and the conservation and control operations envisaged by the protocols (procedures), in order to prevent transparency and traceability;
- d) failure on the part of superiors within the hierarchy to oversee the behaviour of their subordinates in order to ensure the correct, effective application of the provisions of the Model;
- e) failure to participate in training activities relating to the contents of the Model, and the Decree in more general terms, on the part of internal Recipients;
- f) violation and/or evasion of the control system through the removal, destruction or counterfeiting of the documentation envisaged by the protocols (procedures), or through the prevention of control of or access to data and the information and documentation on the part of the parties assigned to control them, including the SB;
- g) any form of even indirect retaliation, discrimination or penalisation in relation to whistleblowers who report violations - or alleged violations - of the Model;
- h) infringement of the measures in place to safeguard whistleblowers;
- i) submission, through negligence or malice aforethought, of whistleblowing reports which prove to be unsubstantiated;
- j) violation of the obligations to inform in relation to the SB (set out in [§2.5](#)), including the failure to report violations - or alleged violations - of the Model.

Punishments shall be chosen and applied in accordance with the principles of proportionality and appropriateness in relation to the offence. The following factors will be considered:

- type of violation;

- actual circumstances in which it occurred;
- procedures by which it was committed;
- gravity of the violation, also bearing in mind the subjective intentions of the offender;
- whether the same action involved multiple violations;
- whether more than one person was involved in the violation;
- whether it is a repeat offence.

HR constantly monitors the disciplinary system and reports to the SB.

4.2 Measures against Directors and Statutory Auditors

In the event of violation of the Model by the Directors or Statutory Auditors of SG, the BOD and Board of Statutory Auditors are informed and, on the basis of their respective areas of jurisdiction, they will adopt one of the following measures, depending on the gravity of the violation and the powers assigned to them by the law and/or the Articles of Association:

- declarations in the minutes of meetings;
- formal warning;
- termination of appointment / mandate;
- request for calling or calling of a General Meeting, with agenda including adoption of appropriate measures in relation to the parties which have committed the breach, including legal action to confirm liability in relation to the Company and compensation of any past or current damage.

4.3 Punishments for employees

Conduct of employees (managers, executives and office and production workers) in breach of the behavioural rules set forth in the Model are defined as "disciplinary offences", also covered by [Regulation D306 - Disciplinary Code](#).

The punishments applicable are amongst those included in [Regulation D306 - Disciplinary Code](#), with regard to the provisions of article 7 of the Workers' Statute and the relevant collective employment regulations, or those enforced by local employment legislation in the case of branch employees. Under no circumstances will penalties heavier than those envisaged by Italian legislation be enforced especially if they are humiliating and in breach of human rights.

The abstract categories of violations listed in [§4.1](#) describe the punishable behaviours open to disciplinary measures, applied in accordance with principles of proportionality and fitness, also bearing in mind the circumstances detailed in the said point.

To all intents, this document is an integral part of [Regulation D306 - Disciplinary Code](#) adopted by the Company and must be affixed (also pursuant to art. 7 of the Workers' Statute).

4.3.1 Managers

In the event of breaches of this Model by managers during the fulfilment of their duties, or behaviour not compliant with its provisions, those responsible will be punished by the most appropriate measures, in accordance with the law, the relevant collective employment contract and [Regulation D306 - Disciplinary Code](#)

Specifically:

- if the violation of one or more provisions of the Model is of a gravity which damages the relationship of trust, and does not allow even temporary continuation of the working relationship, the manager will be dismissed without notice;
- if the violation is less serious but still irreparably damages the relationship of trust, the executive will be dismissed with notice.

If the violation is such as not to damage the relationship of trust (such as in the case of failure to send information flows to the SB), the Manager may receive a written or verbal reprimand.

4.3.2 Production and office workers and executives

In accordance with the law, the relevant collective employment contract and [Regulation D306 - Disciplinary Code](#),

- a) any worker breaching the internal procedures envisaged by the Model, or engaging in behaviour not in compliance with the provisions of the Model during the fulfilment of his tasks in the relative risk areas, is in breach of the duties of the employee as defined by the relevant National Collective Employment Contract, prejudicial to the Company's discipline and morale, and is punishable by verbal reprimand, written reprimand, fine or suspension without pay, depending on the gravity of the violation;
- b) any worker who, during the performance of tasks in the risk areas, commits a significant breach of duty in violation of the provisions of the Model, commits a violation more serious than those defined in point a) above and is punishable by dismissal with notice;
- c) any worker who, during performance of his tasks in the risk areas, engages in behaviour obviously intended for the commission of one of the offences defined by the Decree, or in breach of this Model, which leads to the actual application against the Company of measures envisaged by the Decree, commits a grave violation which causes serious moral and/or material harm to the Company, and is punishable by dismissal without notice.

In the case of branch employees, the penalties envisaged by local employment law will be applied, although under no circumstances will penalties heavier than those envisaged by Italian legislation be enforced, especially if they are humiliating and in breach of human rights.

4.4 Measures in relation to associates, auditors, consultants, partners, counterparties and other external parties

All behaviour in the context of a contractual relationship on the part of associates, auditors, consultants, partners, counter-parties and other parties external to the Company in contravention of the lines of conduct set forth in the Model may lead to termination of the contractual relationship, under the clauses which SG includes in every contract.

If these violations are committed by temporary agency/contract workers, in the context of the contracting of works or services, the punishments will be applied to the worker, once the breaches have been confirmed, by their employer (the temporary agency or the contractor) and the proceedings may also give rise to actions against the temporary agency or contractor itself. In all cases, in accordance with the contractual agreements with temporary agencies/contractors, the Company may decide simply to request the replacement of the workers who committed the aforesaid violations.

The above is without prejudice to the Company's right to bring legal actions to confirm the liability of the external party in relation to the Company and compensation of any past or current damage.

4.5 Procedure for application of penalties and punishments

The procedure for application of penalties and punishments consequent on violation of the Model varies depending on the category of Recipients, in relation to the following phases:

- notification of the violation to the interested party;
- decision and subsequent enforcement of the penalty or punishment.

The procedure always starts further to the receipt by the company official bodies competent on each occasion, listed below, of the communication by which the SB, HR or the company department which manages the contractual relationship with the third party, as relevant, reports the breach of the Model.

Specifically, in all cases in which they receive a report or become aware, during their supervisory and inspection activity, of facts which indicate a violation of the Model, the SB, HR or the company department which manages the contractual relationship with the third party is obliged to carry out the verifications and checks within their power, and to start the procedure described in [Regulation D306 - Disciplinary Code](#), containing, pursuant to articles 6, paragraph 2, (e) and 7, paragraph 4, (b), the disciplinary system relative to failure to comply with the measures set out in the Model.

5 Updating and amendment of the Model

Under art. 6 of the Decree, the BOD oversees the updating and amendment of the Model if circumstances make this necessary and, in any case, whenever this is requested by the SB.

The BOD assigns responsibility for updating the Model, and the writing and updating of its component parts, to the competent company departments.

With the aim of keeping the Model efficacious and effective over time, the events which may be considered for the purposes of its updating or amendment may include, for example:

- new legislation governing the liability of organisations for offences under administrative law arising from the commission of criminal offences;
- legal precedents and case law;
- any shortcomings and/or gaps identified in the Model and/or significant violations of its provisions after audits of its effectiveness;
- significant changes in the Company's organisational structure, processes and sectors of business;
- considerations arising from application of the Model.

Annex A Italian Legislative Decree 231/2001 and the predicate offences

A.1 Italian Legislative Decree No.231/2001 as amended and supplemented

On 8 June 2001, by means of Legislative Decree no. 231, which came into force on 4 July 2001, the Italian lawmakers implemented into Italian law the provisions of the international conventions with regard to the liability of legal persons, and in particular the provisions of:

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

This Decree, containing "*Rules on the administrative liability of corporations, companies and associations with or without legal personality*", introduced a system of administrative liability on the part of organisations, in addition to the criminal responsibility of the natural person who actually committed the offence.

This is a particular form of liability, nominally administrative, but in practice also afflictive and criminal, assigned to companies, associations and "entities" in general (hereinafter "Organisations") for specific offences committed or attempted in their interest or to benefit them, by:

- a) people with the status of representatives, directors or managers of the Organisation or one of its financially and functionally independent organisational units, and persons exercising even the *de facto* management and control of the Organisation ("parties at the top of the organisation's hierarchy, that is, in senior management position" or "senior managers");
- b) people under the direction or supervision of one of the parties defined above ("*subordinate parties*" or "*subordinates*").

The Organisation's liability is irrespective of that of the natural person who committed the act in the interest or to the benefit of the Organisation itself. In fact, this liability exists even if the person who committed the offence cannot be charged or if the offence is debarred for a reason other than an amnesty.

The category of "subordinates" may also be considered to include workers who, although they are not "employees" of the Organisation, have a relationship with it which leads to the supposition of an obligation to provide supervision on the part of its top management: this category may include partners, intermediaries, contract workers in general, suppliers, consultants, associates, etc.

The distinction between the two categories of parties (senior management and subordinates) is definitely important, since it generates a different level of liability on the part of the Organisation, and differences in the burden of proof (see chapter A.4- "*Exonerating conditions*").

As already mentioned, the Organisation is still liable even if the person who committed the offence cannot be charged or if the offence is debarred for a reason other than an amnesty. However, there is also a form of exoneration from responsibility if the Organisation demonstrates that has adopted and effectively implemented an "*Organisation, Management and Control Model*" (hereinafter also "Model") intended to prevent the commission of the offences covered by the Decree.

To qualify, the Model must meet the following requirements (see art. 6 of the Decree):

- *"identify the activities during which offences may be committed";*
- *"include specific protocols to plan the definition and implementation of the organisation's decisions with regard to the offences to be prevented";*
- *"identify procedures for the management of financial resources capable of preventing the commission of offences";*
- *"impose obligations to report to the body tasked with overseeing the operation of and compliance with the models";*
- *"introduce a disciplinary system to punish failure to comply with the measures set out in the models".*

A.2 Crimes attempted and committed abroad

The Organisation is also liable for illegal acts arising from crimes attempted and committed abroad.

In the event of an attempted offence envisaged by the Decree, the fines and debarment (see chapter A.5 - *"Applicable Punishments"*) are reduced by from one third to one half, while no penalties will be applied if the Organisation voluntarily prevents the commission of the offence or the realisation of the event. In this case the non-application of the penalty is justified by the complete lack of any identification between the Organisation and the parties claiming to act in its name or on its behalf.

With regard to the *locus commissi delicti*, for the purposes of identification of the competent jurisdiction, in the light of the principle of territorial control contained in art. 6 of the Italian Criminal Code, offences arising from crimes committed in Italy are under Italian criminal jurisdiction, with the necessary provision that, pursuant to paragraph 2 of the said article, *"An offence is considered to have been committed in the country when the action or omission which constitutes, or the event which is the consequence of the action or omission, took place wholly partially within it"*.

The aim of this article of law is to extend the applicability of Italian criminal law to offences which did not take place entirely within the country, since it is sufficient for a *"small part"* of the offence (a part of the action or omission, or the event) to have taken place in Italy for the entire offence to be subject to the jurisdiction of Italian criminal law.

Therefore, for example, in the event of the offence of bribery to perform an act contrary to office duties (under art. 319 of the Italian Criminal Code), where the central action is to *"give or promise money or other benefits"*, the offence is considered to have been committed in Italy if the offender provides the gift or promise there in relation to an act contrary to office duties to be performed by a Public Official abroad.

In addition, the Decree also extends the validity of the administrative liability of the Organisation by regulating the hypotheses in which it can be prosecuted by the Italian Courts for administrative liability for offences committed abroad because the said offences are considered to have been performed completely outside Italy.

In fact, under the terms of the Decree, the Organisation can be held responsible for offences - relevant for the purposes of the Decree - committed abroad (pursuant to art. 4 of the Decree, which refers to Criminal Code articles: 7 *"Offences committed abroad"*, 8 *"Political crimes committed abroad"*, 9 *"Common crimes committed by Italian nationals abroad"* and 10 *"Common crimes committed by foreigners abroad"*), when the following conditions are met:

- the offence must be committed abroad by a party functionally linked to the Organisation;
- the Organisation must have its registered office in Italy;

- the Organisation is responsible in the cases and conditions envisaged by articles 7, 8, 9 and 10 of the Italian Criminal Code;
- in circumstances and conditions referred to in the previous point, the Organisation is liable provided the State in the place where the offence was committed does not proceed against it;
- in cases where the law envisages that the guilty party will be punished on the request of the Ministry of Justice, action is only taken against the Organisation if the said request is lodged against it;
- when the criminal law action is brought, the accused must be in Italy and must not have been extradited.

A.3 Procedures for investigation of the crime and assessment of appropriateness of the Model by the Courts

Responsibility on the part of an Organisation for commission of an administrative offence arising from a crime is ascertained in the context of criminal proceedings.

Another rule contained in the Decree, inspired by the aim of ensuring effective, uniform hearing of cases and also saving time and money, is that it is compulsory to combine proceedings: basically, as far as possible the case against the legal person must be tried in conjunction with the criminal proceedings brought against the natural person who committed the offence in the interest or to the benefit of the Organisation itself.

The criminal court ascertains the Organisation's responsibility by means of:

- verification that the predicate offence from which the Organisation's responsibility derives was actually committed;
- verification that the commission of the offence by its employee or senior manager was actually in the interest or to the benefit of the Organisation;
- assessment of appropriateness of the Governance Models adopted.

The Model's abstract appropriateness for the prevention of the offences referred to in the Decree is assessed on the basis of the so-called "*posthumous prognosis*". In other words, the adequacy judgement is arrived at substantially by applying an *ex ante* criterion, i.e. prior to commission of the illegal act, so the judge tries to reconstruct the company's situation at the time when the offence was committed in order to evaluate the suitability of the Model adopted.

A.4 Exonerating conditions

The Decree includes forms of exoneration of administrative liability for Organisations. Specifically, article 6 of the Decree establishes that, in the case of crimes committed by senior managers, the Organisation shall not be responsible if it proves that:

- the executive body had adopted and effectively implemented, prior to commission of the offence, governance Models designed to prevent crimes similar to the one committed;
- the task of overseeing the operation of and compliance with the Models and keeping them up to date has been assigned to a body within the Organisation with independent powers for action and supervision (hereinafter "Supervisory Body");
- the people who committed the offence fraudulently evaded the governance Models;
- the Supervisory Body was operating with due diligence.

Therefore, in the case of an offence committed by a member of the senior management, the Organisation is presumed to be responsible due to the fact that these parties express and represent the intentions of the Organisation itself. However, this presumption can be overruled if the Organisation is able to prove that it met the four conditions contained in art. 6 of the Decree. In that case, although the senior manager continues to be personally responsible, the Organisation is not responsible under the terms of the Decree.

Similarly, art. 7 of the Decree indicates that the Organisation has administrative liability for offences committed by subordinates, if this was made possible by failure to fulfil its obligations to provide management and supervision. However, no such failure to fulfil obligations of management or supervision has taken place if the Organisation proves that it had adopted and effectively implemented, prior to commission of the offence, a governance Model designed to prevent crimes similar to the one committed. Therefore, in this case the adoption of a governance Model on the part of the organisation constitutes a presumption in its favour, reversing the burden of proof, since the prosecution will now have to prove failure to adopt and effectively implement the Model.

Moreover, with regard to offences committed without criminal intent in the area of occupational health and safety, contained in art. 25 *septies* of the Decree, art. 30 of the Consolidated Law on occupational health and safety establishes that in order to be considered adequate and constitute grounds for exoneration, the governance Model must contain specific parts, adopted and effectively implemented, to ensure that the company system includes specific procedures and internal rules capable of guaranteeing compliance with all legal obligations contained in the aforesaid Consolidated Law.

A.5 Applicable punishments

The punishments enforceable on Organisations under the Decree in the event of the commission or attempted commission of offences involving their administrative liability fall into the following categories:

- fines;
- debarment;
- confiscation;
- publication of the sentence.

No penalties will be applied if the Organisation voluntarily prevents the commission of the offence or the realisation of the event. In this case the non-application of the penalty is justified by the complete lack of any identification between the Organisation and the parties claiming to act in its name or on its behalf.

Fines

Fines are levied in all cases in which the Organisation's responsibility is upheld. Fines consist of from one hundred to one thousand "quotas", which vary in value from € 258.23 to a maximum of € 1,549.37.

The Court decides the number of quotas on the basis of the gravity of the offence, the degree of responsibility of the Organisation, and any actions taken to eliminate or mitigate the consequence of the event and prevent the commission of further crimes; the amount of the quota is set on the basis of the economic and financial standing of the Organisation concerned.

Debarment

Forms of debarment, which may be imposed only where specifically envisaged and only for some offences, are⁵:

- debarment from business;
- suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence;
- ban on negotiating with the Public Administration except in order to obtain public services;
- disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted;
- ban on advertising goods and services.

The presiding judge may impose these debarment punishments if at least one of the following conditions is met:

- a) The Organisation has profited to a considerable extent from the offence, which was committed:
 - by a person in a senior management position, or;
 - by subordinates subject to management and supervision if the commission of the offence was due to or facilitated by serious organisational shortcomings;
- b) in the event of repeat offences.

The court decides the type of debarment and its duration - minimum three months and maximum two years - on the basis of the gravity of the crime, the Organisation's degree of responsibility, and the action it has taken to eliminate or reduce the consequences of the crime and prevent further offences from being committed.

It should be remembered that in the event that this punishment is applied, the court may order the Organisation's business to be continued by a judicial commissioner.

Banning measures may also be enforced on the Organisation as a precautionary measure when there are serious indications that the Organisation was responsible for commission of the offence and there are well

⁵The law only envisages the possible application of debarment for some types of offences in the following categories: offences committed in relations with the Public Administration (articles 24 and 25 of the Decree); IT offences and illegal possession of data (art. 24 *bis* of the Decree); organised crime offences (art. 24 *ter* of the Decree); counterfeiting of currency, legal tender, revenue stamps, instruments or identification marks (art. 25 *bis* of the Decree); offences against trade and industry (art. 25 *bis.1* of the Decree); corporate crimes (art. 25 *ter* of the Decree); offences relating to terrorism or the subversion of the democratic order (art. 25 *quater* of the Decree); female genital mutilation (art. 25 *quater.1* of the Decree); offences against individual personality (art. 25 *quinquies* of the Decree); manslaughter and serious or very serious injuries, committed in breach of occupational health and safety legislation (art. 25 *septies* of the Decree); receiving, laundering and using money, goods or profits from illegal activities, and direct money laundering (art. 25 *octies* of the Decree); copyright violation offences (art. 25 *novies* of the Decree); environmental offences (art. 25 *undecies* of the Decree); offences involving the employment of third-country nationals staying in Italy illegally (art. 25 *duodecies* of the Decree); racism and xenophobia offences (art. 25 *terdecies* of the Decree); offences involving cheating in sporting competitions, illegal gaming or betting and games of chance using prohibited devices (art. 25 *quaterdecies* of the Decree); tax offences (art. 25 *quinquiesdecies* of the Decree); and smuggling offences (art. 25 *sexiesdecies* of the Decree).

grounded, specific reasons for believing there is a real danger that more offences of the same type as that being investigated may be committed (art. 45).

Failure on the part of the Organisation to comply with a debarment order constitutes the offence of "Breach of debarring orders" under art. 23⁶ of Leg. Decree.

Confiscation of the price or the profit from the crime

The sentence issued further to a guilty verdict always includes the confiscation - by equivalence if necessary - of the price⁷ or profit⁸ received from the offence, except for the part to be returned to the injured party, and subject to the rights acquired by third parties in good faith.

Publication of the sentence

The court may order the publication of extracts from or the whole of the sentence finding the Organisation guilty in one or more newspapers, and for it to be affixed in the municipality where the Organisation has its registered office, if a debarment is enforced.

The sentence will be published by the relevant Clerk of the Court's office, at the Organisation's expense.

A.6 Changes to the organisation's status

The Decree also includes clauses which regulate the organisation's capital responsibility for punishments enforced in the event of changes in its status, such as transformations, mergers, demergers or sales of the business.

More specifically, in the event of transformation, the "transformed" organisation retains responsibility even for offences committed prior to the date when the transformation took effect.

In the event of merger, including by incorporation, the organisation created by the merger is also responsible for the offences for which the organisations participating in the merger were responsible.

In general terms, in the event of partial demerger, the divided organisation retains responsibility for offences committed before the date when the division took effect. The organisations which benefited from the division become jointly liable for payment of fines enforced against the divided organisation, up to the limit of the effective value of the net equity transferred.

⁶The text defining this offence states: "Anyone who, in the conduct of the business of an organisation which has been the subject of a debarring punishment or precautionary measure, violates the obligations or prohibitions included in the said punishment or measure, shall be punishable by imprisonment for from six months to three years." In the circumstances referred to in paragraph 1, the organisation in the interest or to the benefit of which the offence was committed will be subject to an administrative fine of from two hundred to six hundred quotas and confiscation of its profits, pursuant to art. 19. If the organisation receives a large profit from the offence referred to in paragraph 1, a debarment will be enforced, even different from that enforced previously."

⁷ The price is defined as the cash or other financial benefit given or promised to persuade or lead another party to commit the offence.

⁸ Profit is defined as the financial gain immediately received by the Organisation (see Court of Cassation, Combined Section Sentence no. 38691 of 25.6.2009).

The Decree establishes the same procedure to be used in cases of both sale and conferment of the business. In the event of sale of the business, the purchaser is jointly liable with the vendor for the fines enforced with regard to offences committed in the context of the business sold, up to the limit of the value transferred and of the fines recorded in the compulsory accounts, or the fines due to illegal acts of which the purchaser was aware. However, the right to enforce prior payment by the vendor still stands.

A.7 List of predicate offences

The following is the text of the list of predicate offences contained in Leg. Dec. 231/2001.

A.7.1. Art. 24 and 25 - Offences against the Public Administration

The concepts of Public Administration, Public Official and Public Servant

Offences in relations with the Public Administration presuppose the creation of direct or indirect relationship with the Public Administration or the Judicial Authorities (in the broad sense and also including the Public Administrations of foreign States).

If therefore appears necessary to provide a preliminary definition of the concepts of Public Administration (hereinafter also "PA"), a Public Official (hereinafter also "PO") and a Public Servant (hereinafter also "PS").

Very briefly, the Public Administration comprises all public bodies and parties (State, ministries, regions, provinces, municipalities, etc.) and sometimes private bodies and parties (e.g. concessionaires, contractors providing public services, public-private joint ventures, etc.) and all other parties which in any way fulfil public functions in the interests of the community and therefore in the public interest. The purpose of the establishment of the criminal offences listed in this category is to ensure the smooth operation and the prestige of Public Entities and, in general, the "proper operation" of Public Administration referred to in art. 97 of the Italian Constitution, and, in the event of crimes of fraud, to protect the public purse.

A Public Entity is an "organisation operating under public law", some of the distinguishing features of which, under EU law, are:

- an entity with legal personality, which may be incorporated as a company;
- subject to the supervision and control of the State, or having more than half the members of the its governing and supervisory bodies designate by the State or local government, or financed mainly by the State and public entities;
- operations conducted not on the basis of the profit motive (economic risk met by the State), pursuing aims of general interest which are neither industrial nor commercial.

Art. 357 of the Italian Criminal Code provides a definition of the Public Official as "anyone who fulfils a public legislative, judicial or administrative function", specifying that "public administration is the function regulated by public law and authorising statutes which involves decision-making by the public administration, the expression of its intentions and their implementation by means of authorising or certifying powers".

Art. 358 of the Italian Criminal Code defines a "public servant" as "anyone who provides a public service by any title", defining a public service as "an activity governed by the same legislation as a public function but without the powers typical of the latter, and not consisting of the performance of simple routine tasks and provision of mere labour".

The following are identified as public officials or public servants:

- people who perform a public legislative function, such as, for example:
 - parliamentarians and members of the Government;

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- regional and provincial councillors;
 - MEPs and members of the Council of Europe;
 - people who fulfil secondary roles (people who file parliamentary acts and documents, prepare shorthand records, who work in the bursary and technical offices, etc.);
 - people who perform a public judicial function, such as, for example:
 - judges (ordinary Law Courts, Appeal Court, Supreme Court of Cassation, High Court of Public Waters, Regional Administrative Tribunal, Council of State, Constitutional Court, Military Tribunals, Assize Court magistrates, justices of the peace, members of formal courts of arbitration and parliamentary commissions of inquiry, judges at the European Court of Justice and various international courts, etc.);
 - people who fulfil related functions (court policemen and officers, finance and state police, clerks of the court, secretaries, official receivers, bailiffs, witnesses, court of conciliation officials, bankruptcy trustees, staff who issue certificates at clerks of the courts' offices, experts and consultants appointed by Public Prosecutors, liquidators in bankruptcy proceedings, liquidators in bankruptcy protection proceedings, extraordinary commissioners for the extraordinary administration of large companies in financial difficulties, etc.);
 - people who perform a public administrative function, such as:
 - employees of the State, international and foreign organisations and local bodies (e.g. executives and employees of the State, the European Union, supranational organisations, foreign states and local government, including Regions, Provinces, Municipalities and Mountain Area Authorities; people who occupy roles which support the State's institutional purposes, such as municipal planning department staff, members of planning commissions, head of the planning amnesty administration office, municipal officers, municipal messengers, officials handling permits to occupy public land, municipal officials assigned to the employment office, employees of State and municipal utility companies; tax collectors, public health facility staff, ministry staff, heritage department staff, etc.);
 - employees of other public, national and international bodies (such as executives and employees of the Chamber of Commerce, the Bank of Italy, the Supervisory Authorities, public welfare institutions, ISTAT, the UN, the FAO, etc.);
 - private individuals providing public functions or public services (for example, employees of private Organisations operating under licence or whose operations are regulated by public law, or which perform activities in the public interest or totally or partially controlled by the State, etc.).

Activities which, although regulated by public law or authorising deeds, comprise the performance of simple manual tasks or the performance of merely material services, i.e. consisting of mainly applicational or executorial procedures which do not involve any independence or discretionality, are not defined as public service.

The definitions of PO and PS not only defined on the basis of criteria of belonging to or being employed by a Public Entity but also depend on the type of activity actually performed, which must be a public function or public service, respectively.

Persons not part of the Public Administration may still have the status of PO or PS when they perform one of the activities defined as such by articles 357 and 358 of the Italian Criminal Code.

Moreover, art. 322-*bis* of the Italian Criminal Code extends the function of the offences of bribery, fraud and other offences against the Public Administration to cases in which the offence involves:

- members of the Commission of the European Communities, the European Parliament, the European Court of Justice and the European Court of Auditors;
 - officials and agents working for the European Communities or people who fulfil equivalent functions;
 - those who, within the context of other European Union Member States, perform functions and activities equivalent to those of PO and PS;
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- those who perform functions and activities equivalent to those of PO and PS within foreign States which do not belong to the European Union or international public organisations.

Articles 24 and 25 of Leg. Dec. 231/2001 envisage the offences listed below:

Misappropriation of sums assigned by the State or other public entity (art. 316-bis of the Italian Criminal Code)

"Anyone not belonging to the Public Administration, who has received grants, subsidies or funding from the State, another Public Entity or the European Union, intended to encourage projects involving the construction of works or the running of activities in the public interest, and who fails to use the said moneys for the aforesaid purposes, shall be punished by imprisonment for from six months to four years."

Unlawful receipt of grants, funds or other subsidies to the detriment of the State (art. 316-ter of the Italian Criminal Code)

"Unless the offence covered by art. 640-bis has been committed, anyone who uses or presents false or untrue declarations or documents, or fails to provide the due information, in order to obtain unlawful access, for themselves or others, to grants, funds, low-interest loans or other subsidies of this kind, under any name, from the Italian state, other public entities or the European Communities, shall be punished with imprisonment for from six months to three years. If the offence is committed by a public official or a public servant through the abuse of his status or powers, the punishment is imprisonment for from one to four years. If the offence is damaging to the financial interests of the European Union and the damage or profit exceeds € 100,000.00, the punishment is imprisonment for from six months to four years."

If the sum unlawfully obtained is equal to or does not exceed € 3,999.96, only the administrative law punishment of a fine from € 5,164.00 to € 25,822.00 will be applied. Under no circumstances shall this fine exceed three times the benefit received."

Fraud at the expense of the State, another Public Body or the European Communities (art. 640 , paragraph 2, subsection 1 of the Italian Criminal Code)

"Anyone who obtains unlawful gains for themselves or others at the expense of other people, by misleading with the aid of tricks or subterfuges, shall be punished by imprisonment for from six months to three years and a fine from Euro 51 to Euro 1,032."

The punishment is imprisonment for from one to five years and a fine from Euro 309 to Euro 1,549:

1. *if the offence is committed against the State, another public Entity or the European Union, or with the intention of exempting someone from military service;*
2. *if the offence is committed by creating the fear of an imaginary threat in the injured party, or giving the misleading impression that they have to fulfil an order from an Authority.*

The offence is punished further to a complaint from the injured party, unless any of the circumstances listed in the previous point or other aggravating circumstances apply."

Aggravated fraud for the purpose of obtaining public funds (art. 640-bis of the Italian Criminal Code)

"If the offence referred to in art. 640 refers to grants, funding, low-interest loans or other subsidies of the same type, under any name, granted or provided by the State, by other Entities or by the European Communities, the punishment is imprisonment for from two to seven years and the offence will be liable to prosecution in all cases."

Computer fraud at the expense of the State or another Public Entity (art. 640-ter of the Italian Criminal Code)

"Anyone who obtains unlawful gains for themselves or others at the expense of other people, by in any way interfering with the operation of an IT or data transmission system, or through any unauthorised operation on the data, information or programs contained in or relating to an IT or data transmission system, shall be punished by imprisonment for from six months to three years and a fine from Euro 51 to Euro 1,032.

In any of the circumstances defined in article 640 paragraph 2, subsection 1 (applies, i.e. if the offence is committed through abuse of the status of system operator, the punishment is imprisonment for from one to five years with a fine from Euro 309 to Euro 1,549.

The punishment is imprisonment for from two to six years and a fine of from Euro 600 to Euro 3,000 if the offence involved theft or unauthorised use of the digital identities of one or more parties.

The offence is punished further to a complaint from the injured party, unless any of the circumstances listed referred to in the second and third points or other aggravating circumstances apply."

Extortion (art. 317 of the Italian Criminal Code)

"Any Public Official or public servant who takes unlawful advantage of his position to force someone to give or promise money or other benefits to himself or a third party will be punished by imprisonment for from six to twelve years."

Corruption for fulfilment of functions (art. 318 of the Italian Criminal Code)

"Any Public Official who unlawfully receives money or other benefits, or accepts the promise of the same, in exchange for the fulfilment of his functions or the exercise of his powers, shall be punished by imprisonment for from one to six years."

Corruption for breach of an official duty (art. 319 of the Italian Criminal Code)

"Any Public Official who unlawfully receives money or other benefits, or accepts the promise of the same, in exchange for not performing or delaying, for not having performed or for having delayed, one of his official duties, or for performing or having performed an act in breach of his official duties, shall be punished by imprisonment for from six to ten years."

Aggravating circumstances (art. 319-bis of the Italian Criminal Code)

"The punishment is increased if the offence under art. 319 relates to the award of public appointments, salaries or pensions or the award of contracts involving the administration to which the public official belongs."

Corruption in judicial proceedings (art. 319-ter of the Italian Criminal Code)

"If the offences referred to in articles 318 and 319 are committed in order to favour or harm a party to a civil, criminal or administrative legal case, the punishment is imprisonment for from six to twelve years.

If the offences lead to the wrongful sentencing of anyone to imprisonment for no more than five years, the punishment is imprisonment for from six to fourteen years; if they lead to wrongful sentencing to imprisonment for more than five years or life imprisonment, the punishment is imprisonment for from eight to twenty years."

Incitement to bribe (art. 319-quater of the Italian Criminal Code)

"Unless a more serious offence is committed, any Public Official or Public Servant who takes unlawful advantage of his position or powers to force someone to unlawfully give or promise money or other benefits to himself or a third party will be punished by imprisonment for from six to ten years and six months.

In the cases envisaged above, the person who gives or promises money or other benefits is punished by imprisonment for up to three years or by imprisonment for up to four years if the offence damages the financial interests of the European Union and the damage or profit exceeds € 100,000.00."

Corruption of a Public Servant (art. 320 of the Italian Criminal Code)

"The provisions of articles 318 and 319 also apply to Public Servants.

In all cases, the punishments will be reduced by not more than one third."

Punishments for the briber (art. 321 of the Italian Criminal Code).

"The punishments established by article 318, paragraph 1, article 319, article 319-bis, article 319-ter and article 320 with regard to the aforesaid offences under articles 318 and 319 shall also apply to anyone giving or promising money or other benefits to the public official or public servant".

Incitement to corruption (art. 322 of the Italian Criminal Code)

"Anyone offering or promising money or other unlawful benefits to a Public Official or Public Servant in exchange for the exercise of their functions or powers shall be liable, if the offer or promise is not accepted, to the punishments set out in the first and second points of art. 318, reduced by one third.

If the offer or promise is made in order to persuade a Public Official or Public Servant not to perform or to delay one of the duties of their office, or to act in breach of their duties, the guilty party shall be liable, if the offer or promise is not accepted, to the punishments set out in art. 319, reduced by one third.

The punishment as per the first point applies to any Public Official or Public Servant who demands the promise or gift of money or other benefits in exchange for the performance of their duties or exercise of their powers.

The punishment as per the second point applies to any Public Official or Public Servant who demands the promise or gift of money or other benefits from a private individual for the purposes set out in art. 319".

Embezzlement, extortion, induced bribery, bribery and incitement to corruption of members of the International Criminal Court, European Community bodies or officials of the European Communities and foreign states (art. 322-bis of the Italian Criminal Code)

The provisions of articles 314, 316, 317 to 320 and 322 paragraphs three and four also apply:

- 1. to members of the Commission of the European Communities, the European Parliament, the European Court of Justice and the European Court of Auditors;*
- 2. to officials and agents employed under contract under the statute of officials of the European Communities or the regulations applicable to agents of the European Communities;*
- 3. to persons assigned by the member states or any public or private body to the European Communities, who fulfil functions equivalent to those of the officials or agents of the European Communities;*
- 4. to the members and staff of bodies established under the founding Treaties of the European Communities;*
- 5. to those who, within the context of other European Union Member States, perform functions and activities equivalent to those of Public Officials and Public Servants;*

5-bis) to the judges, prosecutors, deputy prosecutors, officials and agents of the International Criminal Court, to people under the control of the States which are parties to the founding Treaty of the International Criminal Court who fulfil functions equivalent to those of officials or agents of the Court itself, and to the members and staff or organisations established under the founding Treaty of the International Criminal Court.

5-ter) to those who perform functions or activities equivalent to those of Public Officials and Public Servants within the context of international public organisations;

5-quater) to the members of international parliamentary assemblies or an international or supranational organisation, and the judges and officials of the international courts.

5-quinquies) to those who perform functions or activities equivalent to those of Public Officials and Public Servants of States which are not members of the European Union, when the offences is damaging to the financial interests of the Union.

The provisions of articles 319-quater, second paragraph and 321 and 322, first and second paragraphs, also apply if the money or other benefit is given, offered or promised:

1. to the people referred to in the first paragraph of this article;
2. to people who fulfil functions or perform activities corresponding to those of Public Officials and Public Servants for other foreign states or international public organisations, if the offence is committed with the aim of procuring an unlawful advantage for themselves or others in international financial operations, or in order to obtain or maintain financial business.

The persons referred to in the first section are classified as Public Officials when they fulfil equivalent functions, and as Public Servants in all other cases.

For the offences covered by articles 318, 319, 319-ter, 319-quater, 320, 321, 322 and 322-bis, for those who have taken effective action to prevent any further consequences of the criminal action, to provide evidence of the offences and to identify the other people responsible, or to allow the confiscation of the sums of money or other benefits transferred, the punishment is reduced by from one third to two thirds."

Illegal influence trafficking (art. 346-bis of the Italian Criminal Code)

"Anyone, in cases where the offences covered by articles 318, 319, 319-c and the bribery offences covered by article 322-bis do not apply, who exploits or lays claim to real or claimed relations with a public official or a public service employee, or any of the other parties referred to in article 322-bis, who obtains receipt or the promise, for himself or others, of money or other benefits as the price of his illegal intermediation with a public official or a public service employee, or any of the other parties referred to in article 322-bis, or in order to remunerate the same with regard to the exercise of his functions or powers, is punishable by imprisonment for from one year to four years and six months.

The same punishment applies to anyone who illegally gives or promises money or other benefits.

The punishment is increased if the party who unlawfully obtains receipt or the promise, for himself or others, of money or other benefits is a public official or a public servant.

The punishments are also increased if the offence is committed in relation to the exercise of judicial activities or in order to pay the public official or public servant, or any of the other parties referred to by article 322-bis, for an action in breach of their duties or the failure to perform or delay in performing an official duty.

The punishment is reduced if the offences are particularly slight."

Fraud in supply of goods (Art. 356 of the Italian Criminal Code)

"Anyone who commits fraud in the execution of supply contracts or in the fulfilment of the other contractual obligations referred to in the previous article is punishable by imprisonment for a period of between one and five years and a fine of at least Euro 1,032.*

The punishment is increased in the cases envisaged by the first section of the previous article."

** Art. 355 "Anyone who, by defaulting on the obligations deriving from a supply contract agreed with the State or another public entity, or with an enterprise which supplies essential or other public services, is responsible of the absence of all or some of the objects or works needed by a public establishment or service, is punishable by a custodial sentence..."*

Agricultural fraud (art. 2 of Law no. 898 of 1986)

"Unless the offence covered by art. 640-bis of the Italian Criminal Code has been committed, anyone who submits false data or information in order to obtain unlawful access, for themselves or others, to aid, bonuses, compensation, refunds, grants or any other subsidies paid totally or partial by the European Agricultural Guarantee Fund and the European Rural Development Fund is punishable by a custodial sentence of from six months to three years. If the sum unlawfully obtained does not exceed € 5,000, only the administrative law punishment covered by the following articles applies.

For the intents and purposes of the provisions of paragraph 1 above and of paragraph 1 of art. 3, the national quotas envisaged by Community law to complete the sums paid by the European Agricultural Guarantee Fund and the European Rural Development Fund, and the subsidies payable totally by national state funds under Community law, are considered equivalent to subsidies payable by the aforesaid European Funds.

The Court sentence also establishes the amount unduly obtained and orders the guilty party to repay it to the administration which ordered its payment as per paragraph 1."

Embezzlement (art. 314 of the Italian Criminal Code)

"Any public official or public servant who, by reason of his office or the service he provides, holds or has access to money or other movable assets belonging to others, and unlawfully appropriates the same, is punishable with a custodial sentence of from four years to ten years and six months."

Embezzlement by taking advantage of the mistakes of others (art. 316 of the Italian Criminal Code)

"Any public official or public servant who, in the provision of his functions or service, takes advantage of the mistakes of others to unlawfully receive or obtain money or other benefits for himself or others, is punishable with a custodial sentence of from six months to three years.

If the offence is damaging to the financial interests of the European Union and the damage or profit exceeds Euro 100.000, the punishment is imprisonment for from six months to four years.

Abuse of office (art. 323 of the Italian Criminal Code)

"Unless the offence constitutes a more serious crime, any public official or public servant who, in the conduct of his functions or the provision of the service, intentionally obtains an unlawful benefit for himself or others, or causes unlawful damage to others, by breaching laws or regulations or by failing to declare

his own interest or that of a close relative, or in the other specified cases, is punishable by a custodial sentence of from one to four years.

The sentence shall be increased if the benefit or damage is particularly significant."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by articles 24 and 25 of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Misappropriation of sums assigned by the State (art. 316-bis of the Italian Criminal Code) Unlawful receipt of grants, funds or other subsidies to the detriment of the State (art. 316-ter of the Italian Criminal Code) Fraud at the expense of the State, another Public Entity or the European Communities (art. 640, paragraph 2 (1) of the Italian Criminal Code) Aggravated fraud for the purpose of obtaining public funds (art. 640-bis of the Italian Criminal Code) Computer fraud at the expense of the state or another public entity (art. 640-ter of the Italian Criminal Code) Fraud in supply of goods (Art. 356 of the Italian Criminal Code) Agricultural fraud (art. 2 of Law no. 898 of 1986) 	<p>Up to 500 quotas</p> <p>From 200 to 600 quotas depending on whether the offence has resulted in a large profit or particularly serious damage</p>	<ul style="list-style-type: none"> Ban on negotiating with the Public Administration except in order to obtain public services Disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; Ban on advertising goods or services
<ul style="list-style-type: none"> Corruption for fulfilment of functions (art. 318 of the Italian Criminal Code) Incitement to corruption (art. 322, paragraphs 1 and 3 of the Italian Criminal Code) Punishments for the briber (art. 321 of the Italian Criminal Code). Illegal influence trafficking (art. 346-bis of the Italian Criminal 	<p>Up to 200 quotas</p> <p>(also if the offences were committed by the people specified in articles 320 and 322-bis of the Italian Criminal Code)</p>	

Offence	Fines	Debarment
Code) <ul style="list-style-type: none"> Embezzlement (art. 314 of the Italian Criminal Code) Embezzlement by taking advantage of the mistakes of others (art. 316 of the Italian Criminal Code) Abuse of office (art. 323 of the Italian Criminal Code) 		
<ul style="list-style-type: none"> Corruption for breach of an official duty (art. 319 of the Italian Criminal Code) Corruption in judicial proceedings (art. 319-ter, paragraph 1 of the Italian Criminal Code) Punishments for the briber (art. 321 of the Italian Criminal Code) Incitement to corruption (circumstances envisaged by art. 322, paragraphs 2 and 4 of the Italian Criminal Code) 	From 200 to 600 quotas (also if the offences were committed by the people specified in articles 320 and 322-bis of the Italian Criminal Code)	<ul style="list-style-type: none"> The debarment punishments envisaged by article 9, paragraph 2, apply: for a period of at least four and not more than seven years, if the offence was committed by one of the parties specified by article 5, paragraph 1, point a), and for a period of at least two and not more than four years, if the offence was committed by one of the parties specified by article 5, paragraph 1, point b): debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.
<ul style="list-style-type: none"> Extortion (art. 317 of the Italian Criminal Code) Corruption for breach of an official duty (art. 319 of the Italian Criminal Code), aggravated pursuant to art. 319-bis of the Italian Criminal Code, when the organisation received a large profit from the offence Corruption in judicial proceedings if the offence 	From 300 to 800 quotas (also if the offences were committed by the people specified in articles 320 and 322-bis of the Italian Criminal Code)	<ul style="list-style-type: none"> The debarment punishments envisaged by article 9, paragraph 2, apply: for a period of at least four and not more than seven years, if the offence was committed by one of the parties specified by article 5, paragraph 1, point a), and for a period of at least two and not more than four years, if the offence was committed by one of the parties specified by article 5, paragraph 1, point b): debarment from business;

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Offence	Fines	Debarment
<p>results in a wrongful guilty verdict (art. 319-ter, paragraph 2 of the Italian Criminal Code)</p> <ul style="list-style-type: none">• Incitement to bribe (art. 319-<i>quater</i> of the Italian Criminal Code)• Punishments for the briber (art. 321 of the Italian Criminal Code)		<ul style="list-style-type: none">• suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence;• ban on negotiating with the Public Administration except in order to obtain public services;• disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted;• ban on advertising goods or services.

A.7.2. Art. 24-bis - IT offences and the unlawful processing of data⁹**Digital documents (Art. 491-bis of the Italian Criminal Code)**

"If any of the forms of false statements or forgery envisaged in this point¹⁰ concerns a public digital document with validity as evidence, the provisions of the point relating to public deeds shall apply."

Hacking into an IT or data transmission system (Art. 615-ter of the Italian Criminal Code)

"Anyone who illegally accesses a computer or data transmission system protected by security measures against the stated or implicit wishes of the party entitled to deny access is punishable by imprisonment of up to three years."

The punishment is imprisonment for from one to five years:

1. if the offence is committed by a Public Official or Public Servant and involves abuse of powers or breach of the duties inherent in the function or service, by a person acting, legally or illegally, as a private detective, or through abuse of the role of system operator;

⁹Leg. Decree no. 105/2019, converted with amendments into law no. 133/2019, containing urgent measures with regard to the national cybersecurity perimeter, introduced into art. 24 bis, paragraph 3, of Leg. Dec. 231/01 the offence contained in art. 1, paragraph 11, of the aforesaid Leg. Decree, entitled "Cybersecurity perimeter offences". Initially, under art. 1, paragraph two, of Leg. Decree no. 105/2019, the entities within the national cybersecurity perimeter were to be defined by a Prime Ministerial Decree (to be issued within four months after the date when the conversion law came into force). Subsequently, amongst its other provisions, the "Milleproroghe" Decree (Leg. Decree no. 162 of 30 December 2019, converted within amendments into Law no. 8 of 28 February 2020), among other, amended the aforesaid Law no. 133/2019 by adding a new paragraph 2-bis to art. 11; this amendment established that the list of entities within the national cybersecurity perimeter was to be contained in an administrative act - approved by the Prime Minister - within thirty days after the date when the aforesaid Prime Ministerial Decree came into force. This administrative measure, for which no access right will be envisaged, will not be subject to publication, although every entity identified will be notified separately, and without delay, of its inclusion on the list. As of the date of approval of the Model 231, this administrative measure identifying the entities within the national cybersecurity perimeter has not yet been issued. In the event that the Company is formally named as an organisation required to comply with the measures and obligations enforced by the legislation, a special risk assessment will be performed and this Model 231 will be updated accordingly.

¹⁰ This offence could be committed if one of the following forms of false statements or forgery, relating to a public and/or private document valid as evidence, is committed:

- article 476 of the Italian Criminal Code ("false statements in public deeds by a public official");
- article 477 of the Italian Criminal Code ("false statements in administrative certificates or authorisations by a public official");
- article 478 of the Italian Criminal Code ("false statements in authenticated copies of public or private deeds or the certification of contents by a public official");
- article 479 of the Italian Criminal Code ("forgery of public deeds by a public official");
- article 480 of the Italian Criminal Code ("forgery of administrative certificates or authorisations by a public official");
- article 482 of the Italian Criminal Code ("false statements by a private individual");
- article 483 of the Italian Criminal Code ("forgery of a public deed by a private individual");
- article 484 of the Italian Criminal Code ("false statements in registrations and notifications");
- article 485 of the Italian Criminal Code ("false statements in private agreements");
- article 486 of the Italian Criminal Code ("false statements on documents signed blank. Private deeds");
- article 487 of the Italian Criminal Code ("false statements on documents signed blank. Public deeds");
- article 488 of the Italian Criminal Code ("other false statements on documents signed blank. Applicability of law concerning false statements");
- article 489 of the Italian Criminal Code ("use of false deeds");
- article 490 of the Italian Criminal Code ("elimination, destruction and concealment of true deeds").

2. if the offender uses violence against property or persons to commit the offence, or is obviously armed;

3. if the offence leads to the destruction of or damage to the system or takes it totally or partially out of service, or causes the destruction or corruption of the data, information or programs contained in the system.

If the offences covered by the first and second paragraphs relate to computer or data transmission systems of relevance for the armed forces, the police, public security, health or civil protection, or of public interest in any way, the punishment is respectively, imprisonment for from one to five and three to eight years.

In the circumstances envisaged by the first paragraph, the offence will be prosecuted on receipt of a complaint from the injured party; otherwise, offenders will be prosecuted automatically."

**Illegal possession and disclosure of the passwords to IT or data transmission systems (Art. 615-
quater of the Italian Criminal Code)**

"Anyone who illegally, and with the aim of procuring gain for themselves or others or causing damage to others, obtains, copies, disseminates, discloses or consigns usernames, passwords or other items capable of providing access to a computer or data transmission system protected by security measures, or in any way supplies instructions or information for the above purpose, shall be liable to imprisonment for up to one year and a fine of up to Euro 5,164.

The punishment is imprisonment for from one to two years and a fine of from Euro 5,164 to Euro 10,329 if any of the circumstances described in article 617-quater, paragraph four, subsections 1) and 2) is met.

Distribution of equipment, devices or computer programs designed to damage or interrupt the operation of an IT or data transmission system (Art. 615-quinquies of the Italian Criminal Code)

"Anyone who obtains, produces, copies, imports, distributes, transfers communicates, delivers or in any way makes available to others equipment, devices, or IT programmes, with the aim of illegally damaging an IT or data transmission system or the information, data or programmes contained in or related to the same, or of totally or partially blocking or modifying its operation, shall be punished by up to two years' imprisonment and a fine of up to Euro 10,329.

**Illegal tapping, prevention or blocking of digital or data transmission communications (Art. 617-
quater of the Italian Criminal Code)**

"Anyone who fraudulently taps computerised or data transmission communications or communications between multiple systems, or prevents or blocks any such communications, shall be punished by imprisonment for from six months to four years.

Unless a more serious offence has been committed, anyone who discloses all or part of the contents of the communications referred to in the first point shall be liable to the same punishment.

Prosecution for the offences described in the first and second paragraphs shall be in response to a complaint from the injured party.

However, prosecution will be automatic and the punishment is imprisonment for from one to five years if the offence was committed:

1. against an IT or data transmission system used by the State or another Public Entity or by a private company engaged in the provision of public services or services of public necessity;

2. by a Public Official or Public Servant and involves abuse of powers or breach of the duties inherent in the function or service, or through abuse of the role of system operator;

3. by someone operating, legally or illegally, as a private detective.

Installation of equipment designed to tap, prevent or block digital or data transmission communications (Art. 617-quinquies of the Italian Criminal Code)

"Anyone who, except in the circumstances permitted by law, installs equipment designed to tap, prevent or block communications on IT or data transmission systems or between multiple systems, shall be punishable by imprisonment for from one to four years.

The punishment is imprisonment for from one to five years in the circumstances covered by article 617-quater, paragraph 4."

Damage to digital information, data and programs (art. 635-bis of the Italian Criminal Code)

"Unless a more serious offence is committed, anyone who destroys, damages, deletes, modifies or suppresses information, data, or computer programs belonging to others shall be punishable, on submission of a complaint by the injured party, by imprisonment for from six months to three years.

If the offence is committed with personal violence or threats, or through abuse of the status of system operator, the punishment is imprisonment for from one to four years.

Damage to digital information, data or programs used by the State or any other public or public utility Entity (art. 635-ter of the Italian Criminal Code)

"Unless a more serious offence is committed, anyone who acts with the intention of destroying, damaging, deleting, modifying or suppressing information, data, or computer programs used by the State or any other Public Entity or related body, public utility entity, shall be punishable by imprisonment for from one to four years.

If the offence leads to the destruction, damage, deletion, modification or suppression of the digital information, data or programs concerned, the punishment is imprisonment for from three to eight years.

If the offence is committed with personal violence or threats, or through abuse of the status of system operator, the punishment is increased.

Damaging of IT or data transmission systems (art. 635-quater of the Italian Criminal Code)

"Unless a more serious offence is committed, anyone who renders the IT or data transmission systems of others totally or partially unusable or seriously obstructs their operation by means of the conduct set out in article 635-bis, or by entering or transmitting data, information or programs, will be punished by imprisonment for from one to five years.

If the offence is committed with personal violence or threats, or through abuse of the status of system operator, the punishment is increased.

Damaging of IT or data transmission systems of public utility (Art. 635-quinquies of the Italian Criminal Code)

"If the offence referred to in art. 635-quater is intended to render the IT or data transmission systems of public utility totally or partially unusable or seriously obstruct their operation, the punishment is imprisonment for from one to four years.

If the action destroys or damages the computer or data transmission system of public utility or renders it totally or partially unusable the punishment is imprisonment for from three to eight years.

If the offence is committed with personal violence or threats, or through abuse of the status of system operator, the punishment is increased.

Computer fraud on the part of a party providing electronic signature certification services (art.640-quinquies of the Italian Criminal Code)

"A party providing electronic signature certification services who breaches the legal obligations for issue of an approved certificate in order to generate unlawful profits for himself or others or to damage others will be punishable by imprisonment for up to three years and a fine of from Euro 51 to Euro 1,032.

Offences regarding the cyber security perimeter (article 1, paragraph 11, of Leg. Decree no. 105 of 21 September 2019)

"Anyone who, with the aim of obstructing or influencing the procedures referred to in paragraph 2, subsection b), or paragraph 6, subsection a), or the inspection and supervisory activities envisaged by paragraph 6, subsection c), provides misleading information, data or accounts of events relevant for the issue or updating of the lists referred to in paragraph 2, subsection b), or the purposes of the communications covered by paragraph 6, subsection a), or for the performance of the inspection and supervisory activities referred to by paragraph 6, subsection c), or fails to disclose the aforesaid data, information or accounts of events by the set deadlines, is punishable by imprisonment for from one to three years".

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 24-bis of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Hacking into an IT or data transmission system (art. 615-ter of the Italian Criminal Code) Illegal tapping, prevention or blocking of digital or data transmission communications (art. 617-quater of the Italian Criminal Code) Installation of equipment designed to tap, prevent or block digital or data transmission communications (art. 617-quinquies of the Italian Criminal Code) Damage to digital information, data and programs (art. 635-bis of the Italian Criminal Code) Damage to digital information, data or programs used by the state or any other public or public utility entity (art. 635-ter 	From 100 to 500 quotas	<ul style="list-style-type: none"> Debarment from business Suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence Ban on advertising goods or services

Offence	Fines	Debarment
<ul style="list-style-type: none"> of the Italian Criminal Code) • Damaging of IT or data transmission systems (art. 635-<i>quater</i> of the Italian Criminal Code) • Damaging of IT or data transmission systems of public utility (art. 635-<i>quinquies</i> of the Italian Criminal Code) 		
<ul style="list-style-type: none"> • Illegal possession and disclosure of the passwords to IT or data transmission systems (art. 615-<i>quater</i> of the Italian Criminal Code) • Distribution of equipment, devices or computer programs designed to damage or interrupt the operation of a computer or data transmission system (615-<i>quinquies</i> of the Italian Criminal Code) 	Up to 300 quotas	<ul style="list-style-type: none"> • Suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence • Ban on advertising goods or services
<ul style="list-style-type: none"> • Digital documents (Art. 491-<i>bis</i> of the Italian Criminal Code) • Computer fraud on the part of a party providing electronic signature certification services (art.640-<i>quinquies</i> of the Italian Civil Code) • Offences regarding the cyber security perimeter (article 1, paragraph 11, of Leg. Decree no. 105 of 21 September 2019) 	Up to 400 quotas	<ul style="list-style-type: none"> • Ban on negotiating with the Public Administration except in order to obtain public services • Disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted • Ban on advertising goods or services

A.7.3. Art. 24-ter - Organised crime offences**Criminal conspiracy (art. 416 of the Italian Criminal Code)**

"When three or more people form an association for the purpose of committing more than one crime, the people who promote, establish or organise the conspiracy shall be punishable, for this fact alone, by imprisonment for from three to seven years. For the sole fact of membership of the association, the punishment is imprisonment for from one to five years.

The leaders are liable to the same punishment as the promoters. If the members bear arms in the countryside or on the public highway, the punishment is imprisonment for from five to fifteen years. The punishment is increased if the conspiracy has ten or more members.

If the purpose of the conspiracy is the commission of one of the crimes covered by articles 600, ¹¹, 601, 601-bis ¹²and 602, ¹³or article 12, paragraph 3-b ¹⁴¹⁵of the consolidated law on immigration and the

¹¹Reducing individuals to or maintaining them in slavery or servitude (art. 600 of Criminal Code) "Anyone who exercises powers over an individual that correspond to those of ownership rights or anyone who reduces an individual to or maintains them in a state of continual subjection, forcing them to work, provide sexual favours, beg or engage in illegal activities that involve their exploitation, or to undergo the removal of their organs, is punishable by imprisonment for a period of between eight and twenty years.

An individual is reduced to or maintained in a state of subjection when they are forced to undertake specific actions through the use of violence, threats, deception or abuse of authority, or the exploitation of a situation of physical or mental inferiority or of need, or through the promise of money or other advantages given by the individual in the position of authority over the person concerned.

The punishment is increased by from one third to one half if the offences as per the first paragraph are committed against persons less than eighteen years of age or are intended for the exploitation of prostitution or in order to subject the victim to organ removal."

¹²People trafficking (art. 601 of Criminal Code)"Anyone who recruits, brings into the country, transfers, including outside the country, transports, transfers authority over or provides accommodation to one or more people who are in the conditions described in article 600 or acts in the same way in relation to one or more people, by trickery, violence, threats, abuse of authority, or through the exploitation of a situation of vulnerability, physical or mental inferiority or need, or through the promise of money or other advantages to the person who has authority over them, in order to induce or force them to work, to provide sexual favours or to beg, to engage in any illegal activities which involve their exploitation, or to undergo the removal of their organs, shall be punishable by imprisonment for from eight to twenty years.

Anyone acting in the ways envisaged in the first paragraph in relation to a juvenile, even by means other than those stated, shall be liable to the same punishment. The punishment for a master or officer of an Italian or foreign ship who commits or is complicit in any of the offences envisaged by the first or second paragraph is increased by up to one third. Even if none of the offences envisaged by the first or second paragraph, and no slave trade offence, has been committed, a member of the crew of an Italian or foreign ship employed, before departure or en route, for use for people smuggling, is punishable by imprisonment for from three to ten years."

¹³This article was added by art. 2 of Law no. 236 of 11.12.2016, with effect from 07.01.2017.

Traffic in organs taken from living persons (art.601-bis)

"Anyone who illegally trades, sells, purchases or, in any way and by any title, procures or handles organs or organ parts taken from living persons is punished by imprisonment for from three to twelve years and a fine from Euro 50,000.00 to Euro 300,000.00. Anyone acting as mediator in the donation of organs by live donors for a financial return is punishable by imprisonment for from three to eight years and a fine from € 50,000.00 to € 300,000.00. If the offences described in the previous paragraphs are committed by a person working as a health care professional, the sentence shall result in permanent disqualification.

Unless a more serious offence is committed, anyone who organises or publicises travel or advertises and distributes, by any media, including IT and data transmission systems, advertisements aimed at the trafficking of organs or organ

treatment of foreigners, contained in Legislative Decree no. 286 of 25 July 1998, and articles 22, paragraphs 3 and 4, and 22-bis, paragraph 1 (referring to article 601-bis of the Italian Criminal Code pursuant to article 7 of Legislative Decree no. 21 of 1 March 2018) of Law no. 91 of 1 April 1999, the punishment is imprisonment for from five to fifteen years in the cases covered by the first paragraph and from four to nine years in those covered by the second paragraph.

If the purpose of the conspiracy is to commit one of the crimes envisaged by articles 600-bis, 600-ter, 600-quater, 600-quater.1, 600-quinquies or 609-bis,¹⁶ if the victim of the crime is less than eighteen years old, 609-quater¹⁷, 609-quinquies,¹⁸ or 609-octies¹⁹ if the victim of the crime is less than eighteen years old, and

parts as per the first paragraph shall be punished by imprisonment for from three to seven years and a fine from Euro 50,000.00 to Euro 300,000.00."

¹⁴Purchase and sale of slaves (art. 602 of Criminal Code) "Anyone who, apart from the circumstances indicated in article 601, purchases, sells or disposes of an individual who is in one of the conditions described in article 600, is punishable by imprisonment for from eight to twenty years.

The punishment shall be increased by one third if the injured party is less than eighteen years of age or if the actions referred to in the first paragraph are intended for the exploitation of prostitution or in order to subject the victim to organ removal."

¹⁵Measures against illegal immigration (art. 12, Leg. Dec. no. 286 of 25 July 1998) (omissis)

"Unless a more serious crime is committed, anyone who, in breach of the provisions of this consolidated law, promotes, directs, organises, finances or carries out the transportation of foreigners into the country, or carries out any other actions intended to gain them illegal entry to the country, or any other country of which the person is not a national or where he does not have permanent residence rights, is liable to imprisonment for from five to fifteen years and a fine of € 15,000.00 per person if:

- a) the action involves the illegal entry into or presence in the country of five or more people;
- b) the life of the trafficked person or their personal safety has been put at risk in order to gain them illegal entry or enable them to stay in the country illegally;
- c) the trafficked person has been subjected to inhumane or degrading treatment in order to gain them illegal entry or enable them to stay in the country illegally;
- d) the act is committed by three or more people working together or using international transport services, or counterfeit, forged or illegally obtained documents;
- e) the offenders had weapons or explosives at their disposal."

MEASURES AGAINST ILLEGAL IMMIGRATION (art. 12 of Legislative Decree no. 286 of 25 July 1998)

"If, in the commission of the offences covered by paragraph 3, two or more of the circumstances listed in points a), b), c), d) and e) are fulfilled, the punishment envisaged therein is increased." (omissis)

¹⁶Article 609-bis of the Italian Criminal Code entitled "Sexual Violence" states: "Anyone who forces any other person to perform or submit to sexual acts through violence, threats or the abuse of authority will be punished by imprisonment for from five to ten years. 2. The same punishment will be enforced on anyone inciting any other person to perform or submit to sexual acts: 1) by taking advantage of the physical or mental inferiority of the injured party at the time of the offence; 2) by deceiving the injured party by impersonating someone else. 3. The punishment shall be reduced by not more than two thirds in less serious cases".

¹⁷ Article 609-quater of the Italian Criminal Code entitled "Sexual acts with juveniles" states: "The punishment established by article 609-b shall be enforced against anyone who, except in the circumstances covered by the aforesaid article, performs sexual acts with a person who, at the time of the offence: 1) was under fourteen years of age; 2) was under sixteen years of age, if the guilty party is a family member in the ascending line, a natural or adoptive parent or the person cohabiting with them, a guardian, or any other person to whom the juvenile is entrusted for the purposes of care, upbringing, education, supervision or safekeeping, or who shares their home. 2. Excluding the cases envisaged by art. 609-bis, any family member in the ascending line, a natural or adoptive parent or the person cohabiting with them, a guardian, or any other person to whom the juvenile is entrusted for the purposes of care, upbringing, education, supervision or safekeeping, or who shares their home, who abuses the powers relating to their status to perform sexual acts with a juvenile at least sixteen years of age is punished by imprisonment for from three to six years of age. 3. A juvenile who performs sexual acts with a juvenile at least thirteen years of age, not in the circumstances envisaged by article 609-bis, shall not be punishable if the age difference between the parties does not exceed three years. 4. The punishment shall be reduced by not more than two thirds in less serious cases. 5. The

609-undecies²⁰, the punishment will be imprisonment for from four to eight years in the cases envisaged by the first paragraph and imprisonment for from two to six years in the cases envisaged by the second paragraph".

Measures against illegal immigration (art. 12, paragraphs 3, 3-bis and 3-ter (5) of Leg. Dec. 286/98)

3. Unless a more serious crime is committed, anyone who, in breach of the provisions of this consolidated law, promotes, directs, organises, finances or carries out the transportation of foreigners into the country, or carries out any other actions intended to gain them illegal entry to the country, or any other country of which the person is not a national or where he does not have permanent residence rights, is liable to imprisonment for from five to fifteen years and a fine of € 15,000 per person if:

- the action involves the illegal entry into or presence in the country of five or more people;
- the life of the trafficked person or their personal safety has been put at risk in order to gain them illegal entry or enable them to stay in the country illegally;
- the trafficked person has been subjected to inhumane or degrading treatment in order to gain them illegal entry or enable them to stay in the country illegally;
- the act is committed by three or more people working together or using international transport services, or counterfeit, forged or illegally obtained documents;
- the offenders had weapons or explosives at their disposal.

3-bis. If, in the commission of the offences covered by paragraph 3, two or more of the circumstances listed in points a), b), c), d) and e) are fulfilled, the punishment envisaged therein is increased.

3-ter. The period of imprisonment is increased by one third to one half and the fine will be Euro 25,000 per person if the offences covered by paragraphs 1 and 3:

punishment referred to in art. 609-ter, second paragraph, shall apply if the injured party has not reached their tenth birthday."

¹⁸ Art. 609-quinquies of the Italian Criminal Code, entitled "Corruption of juveniles" states that: "Anyone who performs sexual acts in the presence of a person of less than fourteen years of age, with the purpose of having them observe, is punished by imprisonment for from one to five years. 2. Unless a more serious offence is committed, the punishment specified in the first paragraph shall also be enforced against anyone who forces a person less than fourteen years of age to commit sexual acts, or shows them pornographic material with the aim of persuading them to perform or be subjected to sexual acts. 3. The punishment is increased by up to one half if the guilty party is a family member in the ascending line, a natural or adoptive parent or the person cohabiting with them, a guardian, or any other person to whom the juvenile is entrusted for the purposes of care, upbringing, education, supervision or safekeeping, or who permanently shares their home."

¹⁹ Art. 609-octies of the Italian Criminal Code, entitled "Group sexual violence" states: "Group sexual violence consists of the participation of several people, acting together, in acts of sexual violence as defined in art. 609-bis. 2. Anyone committing acts of group sexual violence is punished with imprisonment for from six to twelve years. 3. The punishment is increased if the aggravating circumstances specified in art. 609-ter apply. 4. The punishment is decreased for participants who have played only a minor role in the preparation or commission of the offence. The punishment is also decreased for those who have been persuaded to commit the offence in the conditions established by points 3) and 4) of the first paragraph and the third paragraph of art. 112."

²⁰ Article 609-undecies, entitled "Soliciting of juveniles", introduced by art. 4, paragraph 1 (z) of Law no. 172 of 1 October 2012, states that: "Unless a more serious offence is committed, anyone who, for the purposes of committing the offences covered by articles 600, 600-bis, 600-ter and 600-quater, also in relation to pornography as per articles 600-quater (1), 609-quinquies, 609-bis, 600-quater 609-quinquies and 609-octies, solicits a juvenile less than sixteen years of age, shall be punishable by imprisonment for from one to three years. Soliciting covers any act intended to win the trust of the juvenile through tricks, enticements or threats, also using the Internet or other networks or communication media."

- are committed in order to recruit people to be used for prostitution or any kind of sexual or labour exploitation, or refer to the entrance into the country of juveniles to be used in illegal activities allowing their exploitation;
- are committed for the purposes of even indirect gain.

5. Except in the cases covered by the previous paragraphs, and unless a more serious offence has been committed, anyone aiding and abetting foreigners to remain in the country in breach of the provisions of this consolidated law, in order to obtain unlawful gains from their illegal status or in the context of the activities punished under this article, shall be punished by imprisonment for up to four years and a fine of Euro 15,494". If the offence is committed with the complicity of two or more people, or involves the presence in the country of five or more people, the punishment is increased by from one third to half."

Mafia-type associations (art. 416-bis of the Italian Criminal Code)

"Anyone belonging to a Mafia-style crime syndicate with three or more members is punishable by from ten to fifteen years' imprisonment.

The people who promote, establish or organise the association shall be liable, for this fact alone, to imprisonment for from twelve to eighteen years.

A criminal association is defined as Mafia-like when those taking part use the membership bond and the intimidation arising from the consequent subordination and loyalty for the purposes of committing crimes, to acquire the direct or indirect management or control of businesses, concessions, authorisations, public contracts and services, or to produce unlawful profits or benefits for themselves or others, or in order to impede or obstruct the free exercise of voting rights, or to procure votes for themselves or others at elections.

If the association is armed, the punishment is imprisonment for from twelve to twenty years in the cases covered by the first paragraph and from fifteen to twenty-six years in those covered by the second paragraph.

An association is considered to be armed when the members have access to weapons or explosives, even if they are concealed or kept in a place of storage, for the pursuance of the association's aims.

If the businesses of which the members intend to gain or maintain control are totally or finally financed with the price, proceeds or profit of crimes, the punishments established in the previous paragraphs are increased by from one third to one half.

The confiscation from the convicted party of the items which were used or intended for the commission of the crime, the items which constitute its price, proceeds or profit, and the items in which the latter were invested, is compulsory in all cases. The provisions of this article also apply to the camorra, the ndrangheta and other associations, known locally by any name, which use the intimidatory strength of the membership bond to pursue aims the same as those defined for Mafia-type associations."

Use of Mafia-type activities to deliver votes (art. 416-ter of the Italian Criminal Code)

"Anyone accepting the promise to procure votes using the methods described in the third paragraph of article 416-bis in exchange for the promise to pay money or provide other benefits, is punishable by imprisonment for from four to ten years.

The same punishment is applied to those promising to procure votes by the means described in the first paragraph".

Kidnapping for ransom (art. 630 of the Italian Criminal Code)

"Anyone who kidnaps another person in order to make an unlawful profit for themselves or others in exchange for release is punished by imprisonment for from twenty-five to thirty years.

If the kidnap leads in any way to the death of the victim as the unintentional outcome of the crime, the offender is punished by thirty years' imprisonment.

If the offender causes the death of the victim, the punishment is life imprisonment. Any member of the conspiracy who breaks with the group and enables the victim to regain their freedom without payment of the ransom is liable to the punishment envisaged by art. 605. However, if the victim dies after release as a consequence of the kidnap, the punishment is imprisonment for from six to fifteen years.

For any member of the conspiracy who breaks with the group and, excluding the circumstances envisaged by the previous paragraph, takes steps to ensure that there are no further consequences of the crime or works to assist the police or judiciary in gathering decisive evidence for the identification or capture of the conspirators, the punishment of life imprisonment is reduced to imprisonment for from twelve to twenty years and the other punishments are reduced by from one third to two thirds.

When there are attenuating circumstances, the punishment envisaged in the second paragraph is replaced by imprisonment for from twenty to twenty-four years; the punishment envisaged in the third paragraph is replaced by imprisonment for from twenty-four to thirty years. When there is more than one attenuating circumstance, the punishment applied after the reductions may not be less than ten years in the circumstances envisaged by the second paragraph and fifteen years in those covered by the third paragraph.

The punishment limits envisaged in the previous paragraph may be exceeded in the event of the attenuating circumstances described in paragraph five of this article."

Conspiracy for the trafficking of narcotic or mind-altering drugs (art. 74 of Presidential Decree no. 309 of 9 October 1990)

1. When three or more people form an association for the purpose of committing more than one of the crimes envisaged by article 73, the people who promote, establish, organise or finance the conspiracy shall be punishable, for this fact alone, by imprisonment for a period of at least twenty years.

2. All members of the criminal conspiracy are punishable by imprisonment for at least ten years.

3. The punishment is increased if the association has ten or more members or if its members include narcotic or mind-altering drug users.

4. If the association is armed, the punishment must be at least twenty-four years' imprisonment in the cases described in paragraphs 1 and 3 and twelve years' imprisonment in the case envisaged in paragraph 2. An association is considered to be armed when the members have access to weapons or explosives, even if they are concealed or kept in a place of storage.

5. The punishment is increased if the circumstances covered by article 80 paragraph 1, subsection e) apply.

6. If the conspiracy is established for commission of the offences described in article 73 paragraph 5, the first and second paragraphs of article 416 of the Italian Criminal Code apply.

7. The punishments envisaged by paragraphs 1 to 6 are reduced by one half to two thirds for those who have taken active steps to provide evidence of the crime or to deprive the association of resources of fundamental importance for its commission.

8. When laws and degrees refer to the offence envisaged by art. 75 of Law no. 685 of 22 December 1975, abrogated by art. 38, paragraph 1 of Law no. 162 of 26 June 1990, the reference shall be understood as being to this article".

Illegal manufacture, importation into the State, sale, offering for sale or transfer of military or military type weapons or parts of the same, explosives, illegal arms or ordinary firearms (art. 1 of Law no. 895 of 2 October 1967).²¹

"Anyone who manufactures, imports into the State, offers for sale or transfers, by any title, military or military type weapons, or parts of the same, suitable for use, military ammunition, explosives of any kind, chemical weapons or any offensive weaponry, or collects the same, shall be punishable by imprisonment for from three to twelve years and a fine of from Euro 10,000 to Euro 50,000.

Illegal possession of military or military type weapons or parts of the same, explosives, illegal arms or ordinary firearms (art. 2 of Law no. 895 of 2 October 1967).

Anyone who illegally possesses, by any title, weapons or their parts, ammunition, explosives, chemical weapons and the devices referred to in the previous article is punishable by imprisonment for from one to eight years and a fine of between Euro 3,000 and Euro 20,000.

Illegal bearing in public places or places open to the public of military or military type weapons or parts of the same, explosives, illegal arms or ordinary firearms (art. 4 of Law no. 895 of 2 October 1967).

Anyone who illegally bears, in public places or places open to the public, weapons or their parts, ammunition, explosives, chemical weapons and the devices referred to in article 1 is punishable by imprisonment for from two to ten years and a fine of between Euro 4,000 and Euro 40,000.

Unless the bearing of the weapon is a constituent part of or a specific aggravating circumstance for the offence committed, the punishment established by the first paragraph is increased by one third to one half:

- a. if the offence is committed by masked persons or two or more people;
- b. if the offence is committed in the locations referred to in article 61, paragraph 11-ter of the Italian Criminal Code;
- c. if the offence is committed in the immediate vicinity of banks, post offices or ATMs, public parks and gardens or those with public access, railways stations, including underground railways, and public transport stops."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 24-ter of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

²¹Except for those envisaged by art. 2, third paragraph, of Law no. 110 of 18 April 1975, meaning those defined as "indoor range guns", or air weapons, and long or short-barrelled compressed air or compressed gas guns the bullets of which emit a kinetic energy of more than 7.5 joule, and rocket launchers, except for weapons intended for fishing or arms and devices which the "Central consulting committee for firearms control" defines, by reason of their characteristics, as unlikely to cause injury.

Offence	Fines	Debarment
<ul style="list-style-type: none"> • Criminal conspiracy (art. 416, paragraph 6 of the Italian Criminal Code) • Mafia-type associations (art. 416-bis of the Italian Criminal Code) • Use of Mafia-type activities to deliver votes (art. 416-ter of the Italian Criminal Code) • Kidnapping for robbery or ransom (art. 630 of the Italian Criminal Code) • Conspiracy for the trafficking of narcotic or mind-altering drugs (art. 74 of Presidential Decree no. 309/90) 	From 400 to 1000 quotas	<p>For a period of at least one year, all the bans envisaged by art. 9, paragraph 2 of Dec. Leg. no. 231 of 2001;</p> <ul style="list-style-type: none"> • debarment from business; • suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; • ban on negotiating with the public administration except in order to obtain public services; • disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.</p>
<ul style="list-style-type: none"> • Criminal conspiracy (art. 416, except paragraph 6, of the Italian Criminal Code) • Illegal manufacture, importation into the State, sale, offering for sale, transfer, ownership and bearing in public places or places with public access of military or military type weapons or parts of the same, explosives, illegal arms and multiple ordinary firearms (art. 407, paragraph 2, subsection a) (5) of the Criminal Procedure Code). 	From 300 to 800 quotas	<p>For a period of at least one year, all the bans envisaged by art. 9, paragraph 2 of Dec. Leg. no. 231 of 2001;</p> <ul style="list-style-type: none"> • debarment from business; • suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; • ban on negotiating with the public administration except in order to obtain public services; • disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a</p>

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		permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.

A.7.4. Art. 25-bis - Counterfeiting of currency legal tender, revenue stamps, instruments or identification marks**Counterfeiting currency, spending counterfeit currency and conspiring to bring it into the country (art. 453 of the Italian Criminal Code)²²**

"Punishment comprising imprisonment for from three to twelve years and a fine of between Euro 516 and Euro 3,098 will be enforced on:

- 1. anyone who counterfeits national or foreign currency which is legal tender inside or outside the State;*
- 2. anyone who in any way tampers with genuine currency so that it appears to have a higher value;*
- 3. anyone who has not been complicit in the counterfeiting or tampering but conspires with the counterfeiter or an intermediary to import counterfeited or tampered currency into the State or possesses or spends it, or otherwise puts it into circulation;*
- 4. anyone who purchases or in any way receives counterfeited or tampered currency from the counterfeiter or intermediary, for the purposes of putting it into circulation.*

The same punishment will be enforced on anyone who, legally authorised to produce currency, unlawfully uses the tools or materials at his disposal to produce currency in excess of the prescribed amount.

The punishment is reduced by one third when the offences referred to in the first and second paragraphs refer to currency which does not yet have legal tender and the date for it to go into circulation has been set."

Tampering with currency (art. 454 of the Italian Criminal Code)

"Anyone who tampers with currency of the type referred to in the previous article, in any way modifying its value, or commits any of the offences specified in points 3 and 4 of the aforesaid article in relation to currency that has been thus tampered with, is punishable by imprisonment for from one to five years and a fine of from Euro 103 to Euro 516".

Spending counterfeit currency and bringing it into the country without conspiracy (art. 455 of the Italian Criminal Code)

"Anyone who, except for the cases described in the two previous articles, imports counterfeit or tampered currency into the State, or purchases or possesses it, with the aim of putting it into circulation, or spends it or otherwise puts it into circulation, shall be subject to the punishments established by the said articles, reduced by from one third to one half".

Spending counterfeit currency received in good faith (art. 457 of the Italian Criminal Code)

"Anyone who spends or otherwise puts into circulation counterfeit or tampered currency which he has received in good faith is punishable by imprisonment for up to six months or a fine of up to Euro 1,032."

²²The last two paragraphs of the article were added by art.1, paragraph 1, subsection a) of Leg. Dec. no. 125 of 21 June 2016.

Counterfeiting revenue stamps, bringing into the country, purchase, possession or circulation of counterfeit revenue stamps (art. 459 of the Italian Criminal Code)

"The provisions of articles 453, 455 and 457 are also applied to the counterfeiting of or tampering with revenue stamps and the import into the State, or the purchase, possession and putting into circulation of counterfeit revenue stamps, but the punishments are reduced by one third.

For the purposes of criminal law, revenue stamps include duty stamped paper, duty stamps, postage stamps and all other revenue marks established as equivalent to them by special laws."

Counterfeiting watermarked paper used for the production of legal tender or revenue stamps (art. 460 of the Italian Criminal Code)

"Anyone who counterfeits the watermarked paper used for the production of legal tender or revenue stamps, or who purchases, holds or disposes of the said counterfeit paper, is punishable, unless a more serious offence has been committed, by imprisonment for from two to six years and a fine of from Euro 309 to Euro 1,032".

Manufacture or possession of watermarks or tools intended for use for the counterfeiting of currency, revenue stamps or watermarked paper (art. 461 of the Italian Criminal Code)²³

"Anyone who manufactures, purchases, possesses or disposes of watermarks and IT programs, data or tools used exclusively for the counterfeiting or tampering of currency, revenue stamps or watermarked paper is punishable, unless a more serious offence has been committed, by imprisonment for from one to five years and a fine of from Euro 103 to Euro 516.

The same punishment applies if the offence under the first paragraph refers to holograms or other currency components intended to provide safeguards against counterfeiting and tampering."

Use of counterfeit or tampered revenue stamps (art. 464 of the Italian Criminal Code)

Anyone who, without being a party to the counterfeiting or forgery, uses the said counterfeited or tampered revenue stamps, is punishable by imprisonment for up to three years and a fine up to Euro 516.

If the stamps have been received in good faith, the punishment established in art. 457 shall apply, reduced by one third".

Counterfeiting, forging or using brands, identification marks or patents, models and designs (at. 473 of the Italian Criminal Code).

"Anyone, in a position to be aware of the existence of industrial property rights, counterfeits or forges the national or international brands or identification marks of industrial products or anyone, who, without being a party to the counterfeiting or forgery, uses the said counterfeited or forged brands or identification marks, is punishable by imprisonment for from six months to three years and a fine of from Euro 2,500 to Euro 25,000.

Anyone who counterfeits or forges national or foreign patents, drawings or industrial models, or, without being a party to the counterfeiting or forgery, uses the said counterfeited or forged patents, drawings or models, will be punishable by imprisonment for from one to four years and a fine of from Euro 3,500 to

²³Article amended by art.1, paragraph 1 (b), Leg. Dec no. 125 of 21 June 2016.

Euro 35,000. The offences covered by the first and second paragraphs are liable to punishment on condition that the provisions of domestic law, EU regulations and international conventions on the protection of intellectual or industrial property have been complied with."

Importation and sale of products with forged identification marks (art. 474 of Italian Criminal Code)

"In circumstances where the offences covered by art. 473 do not apply, anyone who imports industrial products with fake or forged brands or other identification marks for the purposes of profit, is punishable by imprisonment for a period of from one to four years and a fine of from Euro 3,500 to Euro 35,000.

In circumstances where the offences of counterfeiting, forgery and importation do not apply, anyone who keeps for the purposes of sale, offers for sale or otherwise circulates the products covered by the first paragraph for the purposes of profit is punishable by imprisonment for a period of up to two years and a fine of up to Euro 20,000. The offences covered by the first and second paragraphs are liable to punishment on condition that the provisions of domestic law, EU regulations and international conventions on the protection of intellectual or industrial property have been complied with."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25-bis of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Counterfeiting currency, spending counterfeit currency and conspiring to bring it into the country (art. 453 of the Italian Criminal Code) 	From 300 to 800 quotas	For a period of at least one year, all the bans envisaged by art. 9, paragraph 2; <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.
<ul style="list-style-type: none"> Tampering with currency (art. 454 of the Italian Criminal Code) Counterfeiting watermarked paper used for the production of legal 	Up to 500 quotas	For a period of at least one year, all the bans envisaged by art. 9, paragraph 2; <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or

Offence	Fines	Debarment
<p>tender or revenue stamps (art. 460 of the Italian Criminal Code)</p> <ul style="list-style-type: none"> • Manufacture or possession of watermarks or tools intended for use for the counterfeiting of currency, revenue stamps or watermarked paper (art. 461 of the Italian Criminal Code) 		<p>concessions which have enabled the commission of the offence;</p> <ul style="list-style-type: none"> • ban on negotiating with the Public Administration except in order to obtain public services; • disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services.
<ul style="list-style-type: none"> • Spending counterfeit currency and bringing it into the country without conspiracy (art. 455 of the Italian Criminal Code). 	<p>From 300 to 800 quotas, reduced by one third to one half</p> <p>Up to 500 quotas, reduced by one third to one half</p>	<p>For a period of at least one year, all the bans envisaged by art. 9, paragraph 2;</p> <ul style="list-style-type: none"> • debarment from business; • suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; • ban on negotiating with the Public Administration except in order to obtain public services; • disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services.
<ul style="list-style-type: none"> • Spending counterfeit currency received in good faith (art. 457 of the Italian Criminal Code) • Use of counterfeit or tampered revenue stamps (art. 464 of the Italian Criminal Code) 	<p>Up to 200 quotas (reduced by one third if art. 464, paragraph 2 of the Italian Criminal Code applies, meaning that the counterfeit or tampered revenue stamps have been received in good faith)</p>	
<ul style="list-style-type: none"> • Counterfeiting duty stamps, bringing into the country, purchase, possession or circulation of counterfeit revenue stamps (art. 459 of the Italian Criminal Code); 	<p>The punishments in articles 453, 455 and 457 of the Italian Criminal Code, reduced by one third.</p> <p>The organisation will be fined the value of from 300 to 800 quotas.</p> <p>The organisation will be fined the</p>	<p>For a period of at least one year, all the bans envisaged by art. 9, paragraph 2;</p> <ul style="list-style-type: none"> • debarment from business; • suspension or termination of authorisations, licences or concessions which have

Offence	Fines	Debarment
	<p>value of up to 500 quotas.</p> <p>Reduced by one third to one half</p> <p>The organisation will be fined the value of up to 200 quotas.</p> <p>Reduced by one third.</p> <p>The organisation is subject to the debarment contained in article 9 paragraph 2 for a period of not more than one year.</p>	<p>enabled the commission of the offence;</p> <ul style="list-style-type: none"> ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.
<ul style="list-style-type: none"> Use of counterfeit or tampered revenue stamps (art. 464, paragraph 1 of the Italian Criminal Code) 	Up to 300 quotas	None

A.7.5. Art. 25-bis 1 - Crimes against industry and trade***Disruption of the freedom of industry or trade (art. 513 of the Italian Criminal Code)***

"Anyone using violence against property or fraudulent means in order to prevent or disrupt the business of an industrial or trading concern is punishable on prosecution further to a complaint by the injured party, if a more serious offence is not committed, by imprisonment for up to two years and a fine of from Euro 103 to Euro 1,032."

Unfair competition with threats or violence (art. 513-bis of the Italian Criminal Code)

"Anyone who, in the conduct of a trading, industrial or any industrial business, engages in competition with the aid of violence or threats, is punishable by imprisonment for from two to six years."

The punishment is increased if the competition relates to a financial operation run entirely or partially and in any way by the State or other public entities.

Fraud against domestic industries (art. 514 of the Italian Criminal Code)

"Anyone who harms domestic industry by offering for sale or otherwise circulating industrial products with counterfeited or forged names, brands or identification marks on the domestic or foreign markets shall be punishable by imprisonment for from one to five years and a fine of at least Euro 516."

If the provisions of domestic laws or international conventions on the protection of industrial property rights have been complied with in relation to the brands or identification marks, the punishment is increased and the contents of articles 473 and 474 do not apply."

Fraud in the exercise of trade (art. 515 of the Italian Criminal Code)

"Unless a more serious offence is committed, anyone who, during the conduct of a commercial business, or in a factory shop open to the public, sells the purchaser a movable asset under the pretence that it is a different one, or a movable asset different in origin, production history, quality or quantity from that declared or agreed, is punishable by up to two years' imprisonment or a fine of up to Euro 2,065."

If the offence involves valuables, the punishment is imprisonment for up to three years or a fine of at least Euro 103."

Sale of non-genuine foodstuffs as genuine (art. 516 of the Italian Criminal Code)

"Anyone who offers for sale or otherwise trades in non-genuine foodstuffs as genuine is punishable by imprisonment for up to six months or a fine of up to Euro 1,032."

Sale of industrial products with misleading marks (art. 517 of the Italian Criminal Code)

"Anyone who offers for sale or otherwise places on the market inventions or industrial products with national or foreign names, brands or identification marks intended to mislead the purchaser with regard to the origin, production history or quality of the invention or product is punishable, if the offence does not constitute a crime under other legislation, by up to two years' imprisonment and a fine of up to Euro 20,000."

Manufacture and sale of goods by infringing industrial property rights (art. 517-ter of the Italian Criminal Code)

"Subject to the application of articles 473 and 474 anyone who, being in a position to be aware of industrial property rights, manufactures or uses for industrial purposes objects or other goods produced through the infringement or breach of an industrial property right is punishable, on submission of a complaint by the injured party, by up to two years' imprisonment and a fine of up to Euro 20,000.

Anyone who brings goods as described in the first paragraph into the country, holds them for sale, offers them for sale by direct marketing or in any way places them in circulation is liable to the same punishment.

The provisions of articles 474-bis, 474-ter, second paragraph and 517-bis, second paragraph, apply.

The offences covered by the first and second paragraphs are liable to punishment on condition that the provisions of domestic law, EU regulations and international conventions on the protection of intellectual or industrial property have been complied with."

Counterfeiting of geographical indications and designations of origin for agro-food products (art. 517-quater of the Italian Criminal Code)

"Anyone who counterfeits or otherwise forges the geographical indications or designations of origins of agro-food products is punishable by imprisonment for up to two years and a fine of up to Euro 20,000.

Anyone who brings the said products with counterfeit geographical indications or designations into the country, holds them for sale, offers them for sale by direct marketing or in any way places them in circulation is liable to the same punishment.

The provisions of articles 474-bis, 474-ter, second paragraph and 517-bis, second paragraph, apply.

The offences covered by the first and second paragraphs are liable to punishment on condition that the provisions of domestic law, EU regulations and international conventions on the protection of geographical indications and designations of origin of agro-food products."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25-bis 1 of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Counterfeiting, forging or using brands, identification marks or patents, models and designs (art. 473 of the Italian Criminal Code). Importation and sale of products with forged identification marks (art. 474 of Italian Criminal Code) 	Up to 500 quotas	<p>For a period of one year, all the disqualifications envisaged by art. 9, paragraph 2:</p> <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to

Offence	Fines	Debarment
		obtain public services; <ul style="list-style-type: none"> disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.
<ul style="list-style-type: none"> Disruption of the freedom of industry or trade (art. 513 of the Italian Criminal Code) Fraud in the exercise of trade (art. 515 of the Italian Criminal Code) Sale of non-genuine foodstuffs as genuine (art. 516 of the Italian Criminal Code) Sale of industrial products with misleading marks (art. 517 of the Italian Criminal Code) Manufacture and sale of goods by infringing industrial property rights (art. 517-ter of the Italian Criminal Code) Counterfeiting of geographical indications and designations of origin for agro-food products (art. 517-<i>quater</i> of the Italian Criminal Code) 	Up to 500 quotas	None
<ul style="list-style-type: none"> Unfair competition with threats or violence (art. 513-<i>bis</i> of the Italian Criminal Code) Fraud against domestic industries (art. 514 of the Italian Criminal Code) 	Up to 800 quotas	Punishments as per art. 9, paragraph 2 of the Decree: <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.

A.7.6. Art. 25-ter - Corporate offences**False corporate reporting (art. 2621 of the Italian Civil Code)**

"Except for the circumstances envisaged by article 2622, any directors, general managers and the executives tasked with drawing up the company's accounts, the auditors or the liquidators, who, in order to obtain unlawful gains for themselves or others, knowingly include in the company's financial statements, reports or other corporate reporting required by law, addressed to shareholders or the general public, significant material facts that are untrue, or omit information the disclosure of which is required by law concerning the economic, capital or financial situation of the company or group to which it belongs, in a way which can be expected to mislead with regard to the aforesaid situation, shall be punished with imprisonment by from one to five years.

The same punishment shall also apply if the untruths or omissions relate to assets owned by the company or administered by it on behalf of third parties."

Minor offences (art. 2621-bis of the Italian Civil Code)

"Unless a more serious offence has been committed, the punishment awarded will be imprisonment for from six months to three years if the criminal actions under article 2621 are of only minor significance, bearing in mind the size of the company and the type of conduct or its effects.

Unless a more serious offence has been committed, the punishment specified in the previous paragraph shall be applied if the criminal actions under article 2621 refer to companies which do not exceed the thresholds set in article 1, paragraph 2 of Royal Decree no. 267 of 16 March 1942. 267. In this case, the offence may be prosecuted in the event of a complaint by the company, the shareholders, the creditors or the other recipients of the company's reporting."

False reporting of listed companies (article 2622)

"Any directors, general managers and executives tasked with drawing up the company's accounts, auditors or liquidators, of companies which issue financial instruments traded on a regulated market in Italy or another European Union state, who, in order to obtain unlawful gains for themselves or others, knowingly include in the company's financial statements, reports or other corporate reporting, addressed to shareholders or the general public, material facts that are untrue, or omit information the disclosure of which is required by law concerning the economic, capital or financial situation of the company or group to which it belongs, in a way which can be expected to mislead with regard to the aforesaid situation, shall be punishable by imprisonment by from three to eight years.

The following are considered as equivalent to the companies specified in the previous paragraph:

- 1) companies which issue financial instruments which have been the subject of an application for listing on a regulated in market in Italy or another European Union State;*
- 2) companies which issue financial instruments listed on an Italian multilateral exchange*
- 3) companies which control companies which issue financial instruments listed on a regulated in market in Italy or another European Union State;*
- 4) companies which advertise for the deposit of or in any way manage the savings of members of the public.*

The provisions of the previous paragraphs shall also apply if the untruths or omissions relate to assets owned by the company or administered by it on behalf of third parties.

Obstruction of inspection (art. 2625, paragraph 2, of the Italian Civil Code)

"Directors who, by concealing documents or by other malpractice, prevent or in any way obstruct the control and inspection activities legally assigned to the shareholders or other corporate bodies shall be punishable by a fine of up to Euro 10,329.

If this conduct has caused harm to the shareholders, the punishment shall be imprisonment for up to one year, with prosecution in response to a complaint from the damaged party.

The punishment shall be doubled in the case of companies with securities listed on regulated markets in Italy or other European Union States, or offered for public sale to a significant extent pursuant to art. 116 of the Consolidated Law contained in legislative decree no. 58 of 24 February 1998".

Unlawful restitution of capital contributions (art. 2626 of the Italian Civil Code)

"Any directors who return, or even simulate the return of, capital contributions to shareholders, or release them from the obligation to make their contributions, except in the event of legally permitted reductions in the company's share capital, shall be punishable by imprisonment for up to one year."

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

"Unless a more serious offence has been committed, directors who distribute profits or advances on profits not actually achieved, or which the law requires to be allocated to reserve funds, or who distribute reserves (of profits or of other kinds) that are non-distributable in the eyes of the law, shall be punishable by imprisonment for up to one year.

If the profits are repaid or the reserves restored before the deadline for approval of the financial statements, the offence is cancelled."

Illegal transactions involving shares or holdings in the company or the controlling entity (art. 2628 of the Italian Civil Code)

"Except in the cases permitted by law, directors who purchase or underwrite shares or holdings and thus cause a damaging reduction in the share capital or reserves that are non-distributable by law shall be punishable by imprisonment for up to one year.

Directors who, except in the cases permitted by law, purchase or underwrite shares or holdings issued by the parent company, and thus cause a damaging reduction in the share capital or reserves that are non-distributable by law, shall be subject to the same punishment.

If the share capital or reserves are restored before the deadline for approval of the financial statements for the financial year during which the offence was committed, it is cancelled."

Transactions prejudicial to creditors (art. 2629 of the Italian Civil Code)

"Directors who reduce the share capital or enter into mergers with other companies, or demergers, in breach of creditor protection legislation, that result in losses to creditors, shall be punishable, on receipt of a complaint from the injured party, by imprisonment for from six months to three years.

Compensation for the loss caused to the creditors before going to court cancels the offence."

Failure to declare conflict of interest (art. 2629-b of the Italian Civil Code)

"Any director or member of the board of directors of a company the shares in which are listed on a regulated market in Italy or another European Union Member State, or held by members of the general public to a significant extent as defined by article 116 of the Consolidated Law contained in Legislative Decree no. 58 of 24 February 1998 and subsequent amendments, or a party subject to supervision pursuant to the Consolidated Law contained in Legislative decree no. 385 of 1 September 1993, the aforesaid Consolidated Law contained in Legislative Decree no. 58 of 1998, Legislative Decree no. 209 of 7 September 2005 or Legislative Decree no. 124 of 21 April 1993, who defaults on his obligations as contained in art. 2391, paragraph 1, shall be punished by imprisonment for from one to three years, if the breach of the obligations has caused harm to the company or third parties."

Fraud in the formation of share capital (art. 2632 of the Italian Civil Code)

"Directors and contributing shareholders who even only partially fraudulently form or increase the company's share capital through the allocation of shares or holdings for sums lower than their nominal value, the reciprocal underwriting of shares or holdings, the significant overvaluation of assets conferred on the company in kind or receivables, or of the company's assets in the event of a corporate transformation, will be punishable by imprisonment for up to one year."

Unlawful distribution of the company's assets by liquidators (art. 2633 of the Italian Civil Code)

"Liquidators who share company assets among shareholders prior to the payment of company creditors or allocation of the amounts necessary to pay them, thus harming the creditors, will be punishable by imprisonment for from six months to three years, on the complaint of the injured party."

Compensation for the loss caused to the creditors before going to court cancels the offence."

Private bribery (art. 2635 of the Italian Civil Code)

"Unless a more serious offence is committed, any directors, general managers or executives charged with drawing up the company's books, and the statutory auditors and liquidators, of private companies or organisations, who demand or receive, for themselves or others, even through third intermediaries, money or other unlawful gains, or accept the promise of the same, in exchange for the performance or omission of an action in breach of the obligations inherent in their post or their obligations of loyalty, shall be punishable by imprisonment for from one to three years. The same punishment shall apply if the offence is permitted by people who exercise management functions within the organisation of the private body or company other than those assigned to the parties referred to in the previous paragraph."

The punishment shall be imprisonment for up to one year and six months if the offence is committed by a person subject to the management or supervision of one of the parties referred to in the first paragraph."

Anyone who offers, promises or gives money or other unlawful gains to the persons referred to in the first and second paragraph, even through an intermediary, shall be liable to the punishments referred to in the said paragraphs."

The punishments established in the previous paragraphs shall be doubled in the case of companies with securities listed on regulated markets in Italy or other European Union States, or held by the public to a significant extent pursuant to art. 116 of the Consolidated Law on financial intermediation contained in legislative decree no. 58 of 24 February 1998 and subsequent amendments."

Prosecution shall be in response to complaint by the injured party, unless the fact derives from interference with free competition in the acquisition of goods or services."

Subject to the provisions of article 2641, the amount confiscated by equivalence may not be below the value of the gain given, promised or offered."

Incitement to private bribery (art. 2635-bis of the Italian Civil Code)

"Anyone offering or promising money or other unlawful gains to the directors, general managers and executives tasked with drawing up the company's books, the statutory auditors and the liquidators, of companies or private bodies, or anyone employed by them in a managerial function, in order to persuade them to act or omit to act in breach of the duties relating to their office or in breach of the duty of loyalty, shall be punishable, if the offer or promise is not accepted, by the punishment established in the first paragraph of article 2635, reduced by one third.

The punishment as per the first paragraph shall apply to any directors, general managers and executives of a tasked with drawing up the company's books, the statutory auditors and the liquidators, of companies or private bodies, or anyone employed them in a managerial function, who demand, for themselves or others, even through intermediaries, money or the promise of money or other unlawful gains, in exchange for the performance or omission of an action in breach of the obligations inherent in their post or their obligations of loyalty, if the demand is unsuccessful.

Prosecution shall be in response to complaint by the injured party."

Illegal influence over the general meeting (art. 2636 of the Italian Civil Code)

"Anyone who obtains a majority in a general meeting by simulated or fraudulent actions, in order to obtain unlawful gains for themselves or others, shall be punished by imprisonment for from six months to three years."

Market rigging (art. 2637 of the Italian Civil Code)

"Anyone who distributes false information, simulates transactions or engages in other deceitful acts actually capable of causing a significant alteration in the prices of listed or unlisted financial instruments, or of significantly affecting public faith in the financial soundness of banks or banking groups, shall be punishable by imprisonment for from one to five years."

Obstruction of the duties of the Public Supervisory Authorities (art. 2638 of the Italian Civil Code)

"Any directors, general managers, statutory auditors or liquidators of companies or organisations and other bodies subject by law to the Public Supervisory Authorities, or under obligations to the same, who provide false information, or information still requiring verification, concerning the economic, capital or financial situation of the organisations subject to supervision in their legally required disclosures to the aforesaid Authorities in order to obstruct the exercise of their supervisory functions, or who completely or partially conceal, by other fraudulent means, facts which should have been disclosed concerning the said situation, shall be punishable by imprisonment for from one to four years. The punishment shall still apply if the information relates to assets held or administered by the company on behalf of third parties.

Any directors, general managers, statutory auditors or liquidators of companies or organisations and other bodies subject by law to the Public Supervisory Authorities, or under obligations to the same, who intentionally obstruct the functions of the latter in any form, also by omitting the compulsory disclosures to the aforesaid Authorities, shall be liable to the same punishment.

The punishment shall be doubled in the case of companies with securities listed on regulated markets in Italy or other European Union States, or offered for public sale to a significant extent pursuant to art. 116 of the Consolidated Law contained in legislative decree no. 58 of 24 February 58.

Organisation, Management and Control Model (Governance Model) (Leg. Dec. no. 231/2001) - General Part

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For the intents and purposes of criminal law, the resolution functions and authorities contained in the decree implementing Directive 2014/59/EU shall be considered equivalent to supervisory functions and authorities."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25-ter of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> False corporate reporting (art. 2621 of the Italian Civil Code) 	From 200 to 400 quotas	None
<ul style="list-style-type: none"> Minor offences (art. 2621-bis of the Italian Civil Code) 	From 100 to 200 quotas	None
<ul style="list-style-type: none"> False reporting of listed companies (article 2622 of the Italian Civil Code) 	From 400 to 600 quotas (art. 2622, paragraph 1 of the Italian Civil Code) If the profit generated for the organisation has been high, the fine is increased by a third.	None
<ul style="list-style-type: none"> Obstruction of inspection (art. 2625 of the Italian Civil Code) 	With regard to paragraph 2, a fine of the value of from 200 to 360 quotas is applied. If the profit generated for the organisation has been high, the fine is increased by a third.	None
<ul style="list-style-type: none"> Unlawful restitution of capital contributions (art. 2626 of the Italian Civil Code) 	From 200 to 360 quotas. If the profit generated for the organisation has been high, the fine is increased by a third.	None
<ul style="list-style-type: none"> Illegal distribution of profits and reserves (art. 2627 of the Italian Civil Code) 	From 200 to 260 quotas. If the profit generated for the organisation has been high, the fine is increased by a third.	None
<ul style="list-style-type: none"> Illegal transactions involving shares or holdings in the company or the controlling entity (art. 2628 of the Italian Civil Code) 	From 200 to 360 quotas. If the profit generated for the organisation has been high, the fine is increased by a third.	None
<ul style="list-style-type: none"> Transactions prejudicial to creditors (art. 2629 of the Italian Civil Code) 	From 300 to 660 quotas. If the profit generated for the organisation has been high, the fine is increased by a third.	None

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Offence	Fines	Debarment
<ul style="list-style-type: none"> Failure to declare conflict of interest (art. 2629 <i>bis</i> of the Italian Civil Code) 	From 400 to 1,000 quotas. If the profit generated for the organisation has been high, the fine is increased by a third.	None
<ul style="list-style-type: none"> Fraud in the formation of share capital (art. 2632 of the Italian Civil Code) 	From 200 to 360 quotas. If the profit generated for the organisation has been high, the fine is increased by a third.	None
<ul style="list-style-type: none"> Unlawful distribution of the company's assets by liquidators (art. 2633 of the Italian Civil Code) 	From 300 to 660 quotas. If the profit generated for the organisation has been high, the fine is increased by a third.	None
<ul style="list-style-type: none"> Private bribery (art. 2635 of the Italian Civil Code) 	From 400 to 600 quotas.	The organisation is also subject to the debarring measures contained in article 9, paragraph 2.
<ul style="list-style-type: none"> Incitement to private bribery (art. 2635-<i>bis</i> of the Italian Civil Code) 	From 200 to 400 quotas.	The organisation is also subject to the debarring measures contained in article 9, paragraph 2.
<ul style="list-style-type: none"> Illegal influence over the general meeting (art. 2636 of the Italian Civil Code) 	From 300 to 660 quotas. If the profit generated for the organisation has been high, the fine is increased by a third.	None
<ul style="list-style-type: none"> Market rigging (art. 2637 of the Italian Civil Code) 	From 400 to 1,000 quotas. If the profit generated for the organisation has been high, the fine is increased by a third.	None
<ul style="list-style-type: none"> Obstruction of the duties of the Public Supervisory Authorities (art. 2638 of the Italian Civil Code) 	From 400 to 800 quotas. If the profit generated for the organisation has been high, the fine is increased by a third.	None

A.7.7. Art. 25-quater - Offences involving terrorism or the subversion of the democratic order**Conspiracy against the State (art. 270 of the Italian Criminal Code)**

"Anyone who promotes, establishes, organises or directs, within the borders of the State, conspiracies aimed and intended for the violent overthrow of the State's economic and social order or to violently suppress the State's political and legal order, shall be punishable by imprisonment for from five to ten years.

Anyone participating in conspiracies as per the first paragraph shall be punishable by imprisonment for from one to three years.

The punishments shall be increased for anyone who re-establishes, even under a false name or simulated form, conspiracies as defined in the first paragraph, the disbandment of which has been ordered."

Conspiracies to commit acts of terrorism, including international terrorism (art. 270-bis of the Italian Criminal Code)

"Anyone who promotes, establishes, directs or finances conspiracies with the aim of committing acts of violence for the purpose of terrorism or the subversion of the democratic order shall be punishable by imprisonment for from seven to fifteen years.

All members of the conspiracy are punishable by imprisonment for from five to ten years.

For the purposes of criminal law, the definition of terrorism also includes acts of violence against a foreign state or an international institution or body.

The confiscation from the convicted party of the items which were used or intended for the commission of the crime, the items which constitute its price, proceeds or profit, and the items in which the latter were invested, is compulsory in all cases."

Aggravating and mitigating circumstances (art. 270-bis.1 of the Italian Criminal Code)

"For offences committed for the purposes of terrorism or the subversion of the democratic order, for which punishments other than life imprisonment are envisaged, the sentence shall be increased by half, unless the circumstance is a constituent part of the offence."

Assistance to conspirators (art. 270-ter of the Italian Criminal Code)

"With the exception of cases of complicity in the crime or aiding and abetting, anyone who gives refuge, hospitality, means of transport or means of communication to any of the persons who take part in terrorist or subversive conspiracies as defined in articles 270 and 270-bis shall be punishable by imprisonment for up to four years.

The punishment is increased if the assistance is provided on a continuous basis.

The crime is not punishable if it is committed in favour of next of kin."

Recruitment for acts of terrorism, including international terrorism (art. 270-quater of the Italian Criminal Code)

"With the exclusion of the cases covered by article 270-bis, anyone who recruits one or more people for the performance of acts of violence or sabotage of essential public services for the purposes of terrorism, also against a foreign state or an international institution or body, shall be punishable by imprisonment for from seven to fifteen years."

Organisation of travel for the purposes of terrorism (art. 270-quater.1 of the Italian Criminal Code)

"Except for the cases covered by articles 270 bis and 270 quater anyone who organises, finances or promotes travel to foreign countries for the purposes of acts of terrorism as defined in article 270 sexies shall be punishable by imprisonment for from five to eight years".

Training for acts of terrorism, including international terrorism, (art. 270-quinquies of the Italian Criminal Code)

"With the exclusion of the cases covered by article 270-bis, anyone who trains or in any way provides instruction on the preparation or use of explosives, firearms or other weapons, or harmful or dangerous chemicals or bacteriological substances, or any other technique or method for the performance of acts of violence or sabotage of essential public services for the purposes of terrorism, also against a foreign state or an international institution or body, shall be punishable by imprisonment for from five to ten years. The person trained will be liable to the same punishment."

Financing of conduct intended to lead to acts of terrorism (art. 270-quinquies.1 of the Italian Criminal Code)

"Anyone who, except in the cases covered by articles 270-bis and 270-quater.1 collects, pays or makes available assets or money, obtained in any way, intended for use entirely or in part to finance conduct intended to leads of act of terrorism as per article 270-sexies, shall be punishable by imprisonment for from seven to fifteen years, regardless of whether the funds were actually used for the commission of the aforesaid acts."

Anyone depositing or conserving the assets or money referred to above shall be punished by imprisonment for from five to ten years."

Removal of frozen assets or money (art. 270-quinquies.2 of the Italian Criminal Code)

"Anyone who removes, destroys, disperses, eliminates or damages assets or money frozen to prevent the financing of acts of terrorism as per article 270 sexies, shall be punishable by from two to six years of imprisonment a fine of between Euro 3,000 and Euro 15,000."

Terrorism (art. 270 sexies of the Italian Criminal Code)

"Behaviour which, by its nature or context, may cause serious damage to a country or international organisation, and which is carried out in order to intimidate the population or force the public authorities or an international organisation to perform or omit to perform any act of any kind, or in order to destabilise or destroy the political, constitutional, economic and social foundations of a country or international organisation, and all other behaviour defined as terrorist or committed for terrorist ends by conventions or other international laws binding for Italy, is classified as terrorism."

Terrorist or subversive attack (art. 280 of the Italian Criminal Code)

"Anyone who attacks another person with the aim of causing death or bodily harm for the purposes of terrorism or subversion is punishable under shall be punishable by imprisonment for at least twenty years in the former and for at least six years in the latter case."

If the attack results in very grievous bodily harm, the period of imprisonment will be at least eighteen years; if it causes serious bodily harm, the sentence will be at least twelve years.

The periods of imprisonment shall be increased by one third if the acts referred to in the previous paragraphs are directed at members of the judiciary, the prison service or the security services during the exercise of or by reason of their duties.

If the acts as per the previous paragraphs cause the death of the period, in the case of intent to kill the sentence will be life imprisonment; in the case of intent to harm, it will be thirty years.

Attenuating circumstances concurrent with the aggravating circumstances referred to in the second and fourth paragraphs shall not be considered equivalent to or prevalent over them, and the reductions in sentence shall be applied to the length of sentence resulting from the increase applied due to the aforesaid aggravating factors."

Act of terrorism with lethal or explosive devices (art. 280-bis of the Italian Criminal Code)

"Unless a more serious offence has been committed, anyone who performs any action with the aim of damaging the real estate or movable property of others using explosives or any other kind of lethal devices for the purposes of terrorism is liable to imprisonment for from two to five years.

For the purposes of this article, explosives or any other kind of lethal device are defined as the weapons and equivalents described in article 585, designed to cause major material harm.

If the act is directed against the residence or offices of the President of the Republic, the Legislative Assemblies, the Constitutional Court, Government bodies or any bodies envisaged by the Constitution or constitutional laws, the punishment is increased by up to one half.

If the act generates danger to public safety or serious damage to the national economy, the punishment is imprisonment for from five to ten years.

Attenuating circumstances, other than those envisaged by articles 98 and 114, concurrent with the aggravating circumstances referred to in the third and fourth paragraphs shall not be considered equivalent to or prevalent over them, and the reductions in sentence shall be applied to the length of sentence resulting from the increase applied due to the aforesaid aggravating factors."

Nuclear terrorism (art. 280-ter of the Italian Criminal Code)

"A sentence of at least fifteen years' imprisonment will be awarded to anyone who, for the purposes of terrorism as defined in article 270 sexies:

- 1) obtains radioactive material for themselves or others;*
- 2) creates or otherwise gains possession of a nuclear explosive device.*

"A sentence of at least twenty years' imprisonment will be awarded to anyone who, for the purposes of terrorism as defined in article 270 sexies:

- 1) uses radioactive material or a nuclear explosive device;*
- 2) uses or damages a nuclear plant in such a way as to release or cause the actual danger of the release of radioactive material.*

The punishments set forth in the first and second paragraphs shall also apply if the actions which they describe refer to chemical or bacteriological materials or weapons."

Kidnapping for the purposes of terrorism or subversion (art. 289-bis of the Italian Criminal Code)

"Anyone who kidnaps another person for the purposes of terrorism or subversion will be punished by imprisonment for from twenty-five to thirty years.

If the kidnap leads in any way to the death of the victim as the unintentional outcome of the crime, the offender is punished by thirty years' imprisonment.

If the offender causes the death of the victim, the punishment is life imprisonment.

Any accomplice who splits from the others and enables the victim to escape shall be punishable with from two to eight years of imprisonment; if the victim dies after release as a consequence of the kidnap, the punishment is imprisonment for from eight to eighteen years.

When there are attenuating circumstances, the punishment envisaged in the second paragraph is replaced by imprisonment for from twenty to twenty-four years; the punishment envisaged in the third paragraph is replaced by imprisonment for from twenty-four to thirty years. When there is more than one attenuating circumstance, the punishment applied after the reductions may not be less than ten years in the circumstances envisaged by the second paragraph and fifteen years in those covered by the third paragraph."

Incitement to commit some of the crimes envisaged by the first and second sections (Art. 302 of the Italian Criminal Code)

"Anyone inciting another person to commit one of the criminal acts covered by the first and second sections of this title, the punishment for which is imprisonment, including life imprisonment, is punishable by imprisonment for from one to eight years if the incitement is unsuccessful or if the incitement is successful but the crime is not committed. The penalty is increased when the offence is committed using computers or the Internet²⁴.

However, the punishment shall always be less than half the punishment established for the crime to which the incitement referred."

Urgent measures for the protection of the democratic order and public security (art. 1 Leg. Decree no. 625 of 15.12.1979, converted with amendments into Law no. 15 of 6.2.1980)

"For offences committed for the purposes of terrorism or the subversion of the democratic order, for which punishments other than life imprisonment are envisaged, the sentence shall always be increased by half, unless circumstance is a constituent part of the offence.

[omissis]".

Art. 2 International Convention for the Suppression of the Financing of Terrorism New York 9 December 1999.

²⁴ Paragraph thus amended by art. 2, paragraph 1, subsection a), of Leg. Decree no. 7 of 18 February 2015, converted, with amendments by Law no. 43 of 17 April 2015.

"Any person commits an offence within the meaning of this Convention if that person by any means, directly or indirectly, unlawfully and wilfully, provides or collects funds with the intention that they should be used or in the knowledge that they are to be used, in full or in part, in order to carry out:

a) An act which constitutes an offence within the scope of and as defined in one of the treaties listed in the annex;

b) Any other act intended to cause death or serious bodily injury to a civilian, or to any other person not taking an active part in the hostilities in a situation of armed conflict, when the purpose of such act, by its nature or context, is to intimidate a population, or to compel a government or an international organization to do or to abstain from doing any act.

a) On depositing its instrument of ratification, acceptance, approval or accession, a State Party which is not a party to a treaty listed in the annex may declare that, in the application of this Convention to the State Party, the treaty shall be deemed not to be included in the annex referred to in paragraph 1, subparagraph (a). The declaration shall cease to have effect as soon as the treaty enters into force for the State Party, which shall notify the depositary of this fact.

b) When a State Party ceases to be a party to a treaty listed in the annex, it may make a declaration as provided for in this article, with respect to that treaty.

For an act to constitute an offence set forth in paragraph 1, it shall not be necessary that the funds were actually used to carry out an offence referred to in paragraph 1, subparagraphs (a) or (b).

Any person also commits an offence if that person attempts to commit an offence as set forth in paragraph 1 of this article.

Any person also commits an offence if that person:

a) participates as an accomplice in an offence as set forth in paragraph 1 or 4 of this article;

b) organises or directs others to commit an offence as set forth in paragraph 1 or 4 of this article;

c) contributes to the commission of one or more offences as set forth in paragraphs 1 or 4 of this article by a group of persons acting with a common purpose. Such contribution shall be intentional and shall either:

i) be made with the aim of furthering the criminal activity or criminal purpose of the group, where such activity or purpose involves the commission of an offence as set forth in paragraph 1 of this article; or

ii) be made in the knowledge of the intention of the group to commit an offence as set forth in paragraph 1 of this article."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25 quarter of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Offences involving terrorism or the subversion of the democratic order punishable with a sentence of less than 10 	From 200 to 600 quotas.	For a period of at least one year, all the bans envisaged by art. 9, paragraph 2 of Dec. Leg. no. 231 of 2001;

Offence	Fines	Debarment
years (art. 270 of the Italian Criminal Code)		<ul style="list-style-type: none"> • debarment from business; • suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; • ban on negotiating with the public administration except in order to obtain public services; • disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.</p>
Offences involving terrorism or the subversion of the democratic order punishable with a sentence of more than 10 years (art. 270 of the Italian Criminal Code)	From 400 to 1000 quotas	<p>For a period of at least one year, all the bans envisaged by art. 9, paragraph 2 of Dec. Leg. no. 231 of 2001;</p> <ul style="list-style-type: none"> • debarment from business; • suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; • ban on negotiating with the public administration except in order to obtain public services; • disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; • ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.</p>

A.7.8. Art. 25-quater 1 - Female genital mutilation

Female genital mutilation (art. 583-bis of the Italian Criminal Code)

"Anyone who causes mutilation of the female genital organs except for the provision of medical treatment is punishable by imprisonment for a period of between four and twelve years. For the purposes of this article, female genital mutilation is defined as clitoridectomy, excision and infibulation and any other practice with similar effects.

Anyone who, except for the provision of medical treatment, causes damage to the female genital organs other than that described in the first section, with the aim of impairing sexual functions, which leads to physical or mental illness, is punishable by imprisonment for a period of between three to seven years. The sentence shall be reduced by up to two thirds if the damage is slight.

The sentence shall be increased by one third if the practices described in the first and second sections are performed on a juvenile or for financial gain.

The provisions of this article also apply if the offence is committed abroad by an Italian national or a foreigner resident in Italy, or if the victim is an Italian national or a foreigner resident in Italy. In this case, the guilty party shall be punished on the request of the Ministry of Justice.

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25 quater 1 of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Female genital mutilation (art. 583-bis of the Italian Criminal Code) 	From 300 to 700 quotas.	<p>For a period of at least one year, all the bans envisaged by art. 9, paragraph 2 of Dec. Leg. no. 231 of 2001;</p> <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the public administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its</p>

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Offence	Fines	Debarment
		responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.

A.7.9. Art. 25-quinquies - Crimes against the individual***Reducing individuals to or maintaining them in slavery or servitude (art. 600 of the Italian Criminal Code)²⁵***

"Anyone who exercises powers over an individual that correspond to those of ownership rights or anyone who reduces an individual to or maintains them in a state of continual subjection, forcing them to work, provide sexual favours, beg or engage in illegal activities that involve their exploitation, or to undergo the removal of their organs, is punishable by imprisonment for a period of between eight and twenty years.

An individual is reduced to or maintained in a state of subjection when they are forced to undertake specific actions through the use of violence, threats, deception or abuse of authority, or the exploitation of a situation of physical or mental inferiority or a of need, or through the promise of money or other advantages given by the individual in the position of authority over the person concerned."

Child prostitution (art. 600-bis of the Italian Criminal Code)²⁶

"Punishment comprising imprisonment for a period of between six and twelve years and a fine of between Euro 15,000 and Euro 150,000 will be enforced on anyone who:

- 1. recruits or induces a person of less than eighteen years of age to engage in prostitution;*
- 2. aids and abets, exploits, manages, organises or controls the prostitution of a person of less than eighteen years of age, or otherwise profits from it.*

Unless a more serious offence has been committed, anyone who has sexual relations with a minor between fourteen and eighteen years of age in exchange for even just the promise of money or other economic benefits is punishable by imprisonment for a period of between one and six years and a fine of from Euro 1,500 to Euro 6,000."

Child pornography (art. 600-ter of the Italian Criminal Code)

"Punishment comprising imprisonment for a period of between six and twelve years and a fine of between Euro 24,000 and Euro 240,000 will be enforced on anyone who:

- 1. creates pornographic shows or performances or produces pornographic material using people less than eighteen years of age;*
- 2. recruits or induces persons less than eighteen years of age to participate in pornographic shows or performances, or otherwise profits from any such performances²⁷.*

Anyone trading in the pornographic material referred to in the first paragraph is liable to the same punishments.

²⁵ Paragraph thus amended by art. 2, paragraph 1, (a), of Leg. Dec. no. 24 of 4 March 2014.

²⁶ Article thus replaced by art. 4, Law no. 172 of 1 October 2012.

²⁷ This paragraph was thus replaced by art. 2, paragraph (1) (a) of Law no. 38 of 6 February 2006 and then by art. 4 of Law no. 172 of 1 October 2012.

Apart from the circumstances referred to in sections one and two, anyone who distributes, discloses, circulates or publishes the pornographic material referred to in section one, or distributes or discloses news or information aimed at the sexual enticement or exploitation of children under eighteen years of age, by any means, including by computer, is punishable by imprisonment for from one to five years and a fine of between Euro 2,582 and Euro 51,645

Apart from the circumstances referred to in sections one, two and three, anyone who offers or gives the pornographic material referred to in section one to third parties, even free of charge, is punishable by imprisonment for a period of up to three years and a fine of between Euro 1,549 and Euro 5,164.

In the circumstances covered by sections three and four, the punishment shall be increased by a proportion of not more than two thirds if the amount of material involved is very large.

Unless the offence in question constitutes a more serious offence, anyone attends pornographic shows or performances involving juveniles less than eighteen years of age is punishable by imprisonment for up to three years and a fine of from Euro 1,500 to Euro 6,000.

For the purposes of this article, juvenile pornography is any representation, using any medium, of a person less than eighteen years of age involving in real or simulated explicit sexual activities, or any representation of the sexual organs of a person less than eighteen years of age for sexual purposes²⁸.

Possession of pornographic material (art. 600-quater of the Italian Criminal Code)

"Apart from the circumstances covered by article 600-ter, anyone who offers or gives the pornographic material referred to in section one to third parties, even free of charge, is punishable by imprisonment for up to three years and a fine of not less than Euro 1,549.

The punishment shall be increased by not more than two thirds if the amount of material involved is very large".

Virtual pornography (art. 600-quater.1 of the Italian Criminal Code)

"The provisions of articles 600-ter and 600-quater shall also apply if the pornographic material features virtual images created using images of children under eighteen years of age or parts of the same, but the punishment is reduced by one third.

Virtual images are defined as images created using graphic processing techniques not associated or only partly associated with real situations, the quality of which makes unreal situations appear to be real".

Tourism for the purposes of the exploitation of child prostitution (art. 600-quinquies of the Italian Criminal Code)

"Anyone who organises or advertises travel for the purposes of the exploitation of child prostitution, or which in any way includes this activity, is punishable by imprisonment for between six and twelve years and a fine of from Euro 15,493 to Euro 154,937."

Human trafficking (art. 601 of the Italian Criminal Code)²⁹

²⁸ Paragraph added by art. 4 of Law no. 172 of 1 October 2012.

²⁹ Article thus replaced by art. 2, paragraph 1, (b), of Leg. Dec. no. 24 of 4 March 2014.

"Anyone who recruits, brings into the country, transfers, including outside the country, transports, transfer authority over or provides accommodation to one or more people who are in the conditions described in article 600 or acts in the same way in relation to one or more people, by trickery, violence, threats, abuse of authority, or through the exploitation of a situation of vulnerability, physical or mental inferiority or need, or through the promise of money or other advantages to the person who has authority over them, in order to induce or force them to work, to provide sexual favours or to beg, to engage in any illegal activities which involve their exploitation, or to undergo the removal of their organs, shall be punishable by imprisonment for from eight to twenty years.

Anyone acting in the ways envisaged in the first paragraph in relation to a juvenile, even by means other than those stated, shall be liable to the same punishment."

The punishment for a master or officer of an Italian or foreign ship who commits or is complicit in any of the offences envisaged by the first or second paragraph is increased by up to one third.

Even if none of the offences envisaged by the first or second paragraph, and no slave trade offence, has been committed, a member of the crew of an Italian or foreign ship employed, before departure or en route, for use for people smuggling, is punishable by imprisonment for from three to ten years."

Purchase and sale of slaves (art. 602 of the Italian Criminal Code)

"Anyone who, apart from the circumstances indicated in article 601, purchases, sells or disposes of an individual who is in one of the conditions described in article 600, is punishable by imprisonment for from eight to twenty years.

The punishment shall be increased by one third if the injured party is less than eighteen years of age or if the actions referred to in the first paragraph are intended for the exploitation of prostitution or in order to subject the victim to organ removal."

Labour trafficking and exploitation (art. 603-bis of the Italian Criminal Code).³⁰

"Unless a more serious crime has been committed, punishment comprising imprisonment for from one to six years and a fine from 500 to 1,000 Euro for each worker recruited will be enforced on anyone who:

1) recruits labour to be assigned to work on the premises of third parties in conditions of exploitation, by taking advantage of the workers' need to work;

2) uses, hires or employs labour, including through the intermediaries referred to in point 1), with the workers subjected to conditions of exploitation, taking advantage of their need to work.

If these actions are committed using violence or threats, the punishment shall be imprisonment for from five to eight years and a fine of from 1,000 to 2,000 Euro for each worker recruited.

For the purposes of this article, one or more of the following conditions indicates exploitation:

1) the repeated payment of rates of pay blatantly below those of the national or local collective employment contracts agreed by the most representative national trades unions, or in any case out of proportion to the quantity and quality of the work done;

³⁰ Article most recently amended in this form and added to the predicate offences covered by Leg. Dec. 231/2001 by law no. 199/2016 of 29 October 2016.

2) the repeated breach of regulations concerning working hours, rest periods, weekly days off, compulsory leave and holidays;

3) breach of occupational health and safety regulations;

4) subjecting workers to degrading working conditions, surveillance methods or accommodation.

The following constitute specific aggravating circumstances and lead to an increase in the punishment by from a third to a half:

1) the fact that more than three workers are recruited;

2) the fact that one or more of those recruited are juveniles below working age;

3) the fact that the exploited workers were exposed to serious danger, with regard to the characteristics of the work to be done and the working conditions".

Soliciting of juveniles (609-undecies of the Italian Criminal Code)³¹

"Unless a more serious offence is committed, anyone who, for the purposes of committing the offences covered by articles 600, 600-bis, 600-ter and 600-quater, also in relation to pornography as per article 600-quater.1, 600-quinquies, 609-bis, 600-quater, 609-quinquies and 609-octies, solicits a juvenile less than sixteen years of age, shall be punishable by imprisonment for from one to three years. Soliciting covers any act intended to win the trust of the juvenile through tricks, enticements or threats, also using the Internet or other networks or communication media."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25-quinquies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Reducing individuals to or maintaining them in slavery or servitude (art. 600 of the Italian Criminal Code) Human trafficking (art. 601 of the Italian Criminal Code) Purchase and sale of slaves (art. 602 of the Italian Criminal Code) Labour trafficking and exploitation (art. 603-bis of the Italian Criminal Code). 	From 400 to 1000 quotas	<p>For a period of at least one year, all the bans envisaged by art. 9, paragraph 2 of Dec. Leg. no. 231 of 2001;</p> <ul style="list-style-type: none"> Debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the public administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already

³¹ Offence added to the Italian Criminal Code by art. 4 of Law no. 172 of 1 October 2012. Subsequently added to Leg. Dec. 231/2001 by art. 3 of Leg Dec. no. 39 of 4 March 2014.

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Offence	Fines	Debarment
		granted; <ul style="list-style-type: none"> ban on advertising goods or services.
<ul style="list-style-type: none"> Child prostitution (art. 600-<i>bis</i>, paragraph 1, of the Italian Criminal Code) Child pornography (art. 600-<i>ter</i>, paragraphs 1 and 2, of the Italian Criminal Code), also relating to pornography as per art. 600-<i>quater</i>.1 and 600-<i>quinquies</i> of the Italian Criminal Code. 	From 300 to 800 quotas	<p>For a period of at least one year, all the bans envisaged by art. 9, paragraph 2 of Dec. Leg. no. 231 of 2001;</p> <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the public administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.
<ul style="list-style-type: none"> Child prostitution (art. 600-<i>bis</i>, paragraph 2, of the Italian Criminal Code); Child pornography (art. 600-<i>ter</i>, paragraphs 3 and 4, of the Italian Criminal Code) Possession of pornographic material (art. 600-<i>quater</i> of the Italian Criminal Code), also relating to pornography as per art. 600-<i>quater</i>.1. 	From 200 to 700 quotas	None
<ul style="list-style-type: none"> Soliciting of juveniles (609-<i>undecies</i> of the Italian Criminal Code) 	From 200 to 700 quotas	If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences referred to in paragraph 1, definitive debarment from business as per art. 16, paragraph 3 shall be applied.

A.7.10. Art. 25 sexies - Market abuse***Insider trading and illegal disclosure of inside information. Inciting or persuading others to commit insider trading (art. 184 of Leg. Dec. 58/1998, Consolidated Law on Finance)³²***

"Punishment of imprisonment of from two to twelve years and a fine of from twenty thousand to three million Euro will be enforced against anyone who, having access to inside information by reason of their status as a member of the board of directors, management or controlling body of a share issuer, or a shareholder in the issuer, or through their public or private working, professional or functional role or status:

a) buys, sells or carries out any other operations, either directly or indirectly, on their own behalf or on behalf of third parties, on financial instruments with the aid of the inside information;

b) discloses the aforesaid information to other individuals, in a manner not part of the routine tasks arising from their work, profession, role or office or from a market sounding performed in accordance with article 11 of Regulation (EU) no. 596/2014 of the European Parliament and of the Council of 16 April 2014;

c) advises or induces other individuals to carry out any of the operations described in point a) on the basis of the said information.

2. The punishment defined in paragraph 1 shall also apply to anyone who finds themselves in possession of insider information as a result of the preparation or performance of criminal acts and carries out any of the actions referred to in paragraph 1.

3. Except in cases of complicity in the offences covered by paragraphs 1 and 2, anyone who, in possession of inside information for reasons other than those stated in paragraphs 1 and 2 and aware of its status as inside information, commits any of the offences referred to in paragraph 1, shall be punishable by imprisonment for from one year and six months to ten years and with a fine of from twenty thousand to two million five hundred thousand Euros

4. In the circumstances covered by paragraphs 1, 2 and 3, the fine may be increased up to three times or to up to ten times the proceeds or profit generated by the offence (whichever is greater) if, due to the scope of the crime, the individual characteristics of the accused or the size of the proceeds or profit generated by the crime, even the maximum normal fine is considered inadequate.

5. The provisions of this article shall also apply if the offences covered by paragraphs 1, 2 and 3 involve actions or operations, including bids, relating to auctions on an authorised bidding platform, such as a regulated market for shares or other correlated auctioned products, even if the auctioned products are not financial instruments, pursuant to Regulation (EU) no. 1031/2010 of the Commission, dated 12 November 2010."

33 Market manipulation (art. 185 of Leg. Dec. 58/1998 - Consolidated Law on Finance)

1. "Anyone who circulates false information or carries out fake operations or other subterfuges intended to cause a significant variation in the price of financial instruments shall be punished by from one to six years'

³² For the definition of insider trading, see art. 181 of Leg. Dec. no. 58 of 24 February 1998.

imprisonment and a fine of from twenty thousand to five million euro.

1-bis. Any such action performed under orders for sale or purchase or transactions undertaken for legitimate reasons and in accordance with permitted market practices, pursuant to article 13 of Regulation (EU) no. 596/2014, does not constitute a criminal offence.

2. The court may increase the fine by up to three times or to up to ten times the proceeds or profit generated by the offence (whichever is greater) if, due to the scope of the crime, the individual characteristics of the accused or the size of the proceeds or profit generated by the crime, even the maximum normal fine is considered inadequate.

Secondary penalties (art. 186 of Leg. Dec. 58/1998 - Consolidated Law on Finance)

1. "Conviction for any of the offences referred to in this chapter shall entail the application of the secondary penalties referred to in articles 28, 30, 32-bis and 32-ter of the Italian Criminal Code for a period of not less than six months and not more than two years and the publication of the sentence in at least two daily newspapers having national circulation, of which one shall be a financial newspaper".

Confiscation (art. 187 of Leg. Dec. 58/1998 - Consolidated Law on Finance)

1. "In the event of conviction for one of the offences referred to in this chapter, the confiscation of the assets which constitute the profit from the offence is always automatic.

2. If it is not possible to perform the confiscation pursuant to paragraph 1, a sum of money or property of equivalent value may be confiscated.

3. For matters not provided for in paragraphs 1 and 2, the provisions of article 240 of the Italian Criminal Code shall apply."

Responsibility of the organisation (art. 187-quinquies of Leg. Dec. 58/1998 - Consolidated Law on Finance)

1. The organisation shall be punishable by an administrative fine of from twenty thousand to fifteen million Euros or up to fifteen percent of turnover, if this amount is more than fifteen million Euros, and turnover shall be determined in accordance with article 195, paragraph 1-bis, if a breach of the ban contained in article 14 or the ban contained in article 15 of Regulation (EU) no. 596/2014, has been performed in its interest:

a) by persons with the status of representatives, directors or managers of the organisation or one of its financially and functionally independent organisational units, and persons exercising even the de facto management and control of the organisation;

b) by persons under the direction or supervision of one of the parties referred to in point a).

2. If the organisation receives a large benefit or proceeds from the commission of the offences referred to in paragraph 1, the fine is increased up to ten times the value of the benefit or proceeds.

3. The organisation is not responsible if it proves that the persons referred to in paragraph 1 acted solely in their own interest or that of third parties.

4. With regard to the offences referred to in paragraph 1, the provisions of articles 6, 7, 8 and 12 of Legislative Decree no. 231 of 8 June 2001 shall apply to extent that they are compatible. After consulting CONSOB, the Ministry of Justice issues the observations envisaged by article 6 of Legislative Decree no. 231 of 8 June 2001 with regard to the offences covered by this section."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25-sexies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Criminal offence	Fines	Debarment
<ul style="list-style-type: none"> Insider trading (art. 184, Consolidated Law on Finance) 	From 400 to 1000 quotas. If the organisation receives large benefit or	None

Organisation, Management and Control Model (Governance Model) (Leg. Dec. no. 231/2001) - General Part

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Criminal offence	Fines	Debarment
	proceeds, the fine shall be increased up to 10 times the value of the benefit or product	
<ul style="list-style-type: none"> Market manipulation (art. 185, Consolidated Law on Finance) 	From 400 to 1000 quotas. If the organisation receives large benefit or proceeds, the fine shall be increased up to 10 times the value of the benefit or proceeds	None
Administrative offence	Fines	Debarment
(Art. 187 <i>quinquies</i> , Consolidated Law on Finance) <ul style="list-style-type: none"> Insider trading Market manipulation 	The organisation is punishable by an administrative fine of from twenty thousand Euro to fifteen million Euro, or up to fifteen percent of turnover, if this amount is more than fifteen million Euro, and turnover is determined in accordance with article 195, paragraph 1- <i>bis</i> , if a violation of the prohibition contained in article 14, or the prohibition contained in article 15 of Regulation (EU) no. 596/2014, has been performed in its interest	None

A.7.11. Art. 25 septies - Manslaughter or serious or very serious injuries through breach of occupational health and safety legislation

Manslaughter (art. 589 of the Italian Criminal Code)

"Anyone causing the death of another person through gross negligence shall be punishable by imprisonment for from six months to five years.

If the offence is committed through breach of the highway code or occupational health and safety legislation, the punishment is imprisonment for from two to seven years.

The punishment is imprisonment for from three to ten years if the offence is committed through breach of the highway code by:

1) a person under the influence of alcohol pursuant to art. 186, paragraph 2 subsection c), of legislative decree no. 285 of 30 April 1992 and subsequent amendments;

2) a person under the influence of narcotic or mind-altering drugs.

In the case of death of more than one person, or death or one or more people and injury of one or more people, the punishment applicable for the most serious offence committed is enforced, increased up to three times, although the period of imprisonment shall not exceed fifteen years."

Grievous bodily harm (art. 590 of the Italian Criminal Code)³⁴

"Anyone causing personal injury to others through gross negligence is liable to imprisonment for up to six months or a fine of up to Euro 309.

If the injury is serious, the punishment is imprisonment for from one to six months or a fine of from Euro 123 to Euro 619; if it is grievous, imprisonment for from three months to two years or a fine of from Euro 309 to Euro 1,239.

If the offences as per the second paragraph are committed through breach of occupational health and safety legislation, the punishment for serious bodily harm is punishment for from three months to one year or a fine of Euro 500 to Euro 2,000 and for grievous bodily harm is imprisonment for from one to three years.

In the case of injuries to more than one person, the punishment applicable for the most serious offence committed is enforced, increased up to three times, although the period of imprisonment shall not exceed five years.

The offence shall be prosecuted further to complaint by the injured party, except in the case covered by the first and second paragraphs, only with regard to offences committed with breach of occupational health or safety legislation, or those which have caused an occupational illness".

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25-septies of Leg. Dec. 231/2001, in the event that their commission by

³⁴ Article amended by art. 1, paragraph 3 of Law no. 41 of 23 March 2016.

members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none">Manslaughter (art. 589 of the Italian Criminal Code)	1000 quotas	<ul style="list-style-type: none">Debarment from business: from three months to one year
<ul style="list-style-type: none">Manslaughter (art. 589 of the Italian Criminal Code)	From 250 to 500 quotas	<ul style="list-style-type: none">Debarment from business: from three months to one year
<ul style="list-style-type: none">Grievous bodily harm (art. 590, paragraph 3, of the Italian Criminal Code)	Up to 250 quotas	<ul style="list-style-type: none">Debarment from business: up to six months

A.7.12. Art. 25 octies - Receiving, laundering and using money, goods or profits from illegal activities, and direct money laundering

Receiving Stolen Goods (art. 648 of the Italian Criminal Code)

"Except in the case of complicity in the crime, anyone acquiring, receiving or concealing money or goods from any type of offence, or is involved in the acquisition, receipt or concealment of the same, in order to obtain gain for themselves or others, is punishable by imprisonment for from two to eight years and a fine of from five hundred thousand to ten million Italian lire. The punishment is increased if the offence relates to money or property deriving from aggravated robbery pursuant to article 628, paragraph 3, aggravated extortion pursuant to article 629, paragraph 2, or aggravated theft pursuant to article 625, paragraph 1, subsection 7-bis.

The punishment is imprisonment for from one to four years and a fine of from 300 to 6,000 Euros if the offence relates to money or property obtained through minor offences punishable by imprisonment for a maximum time of over one year and a minimum of over six months.

The punishment is increased when the offence is committed as part of professional duties.

If the offence is particularly slight, the penalty is reduced to imprisonment for a period of up to six years and a fine of up to Euro 1,000 in case of money or property obtained through serious offences, and imprisonment for up to three years and a fine of up to 800 Euros in case of money or property obtained through minor offences.

The provisions of this article are applied even if the person who committed the offence from which the money or property originated cannot be charged, or if there are procedural reasons preventing the prosecution of this offence."

Money Laundering (art. 648-bis of the Italian Criminal Code)

"Except in the case of complicity in the crime, anyone who substitutes or transfers money, property or other proceeds of an offence, or who carries out other operations in relation to these items in such a way as to conceal their criminal origins, shall be punishable by imprisonment for from four to twelve years and a fine of from Euro 5,000 to Euro 25,000.

The punishment is imprisonment for from two to six years and a fine of from 2,500 to 12,500 Euros if the offence relates to money or property obtained through minor offences punishable by imprisonment for a maximum time of over one year and a minimum of over six months.

The punishment is increased when the offence is committed as part of professional duties.

The punishment is reduced if the money, property or other proceeds originate from crime punishable by less than five years' imprisonment.

The final paragraph of art. 648 applies."

Use of money, goods or profits from illegal activities (art. 648-ter of the Italian Criminal Code)

"Except in the case of complicity in the crime and the cases envisaged by articles 648 and 648-bis, anyone who uses money, property or other proceeds of an offence in business or financial operations, is punishable by imprisonment for from four to twelve years and a fine of from Euro 5,000 to Euro 25,000.

The punishment is imprisonment for from two to six years and a fine of from 2,500 to 12,500 Euros if the offence relates to money or property obtained through minor offences punishable by imprisonment for a maximum time of over one year and a minimum of over six months.

The punishment is increased when the offence is committed as part of professional duties.

The punishment is decreased in the circumstances covered by article 648, paragraph 4.

The final paragraph of art. 648 of the Italian Criminal Code applies."

Direct money laundering (art. 648-ter.1 of the Italian Criminal Code)

"Anyone who, having committed or been an accomplice to the commission of a criminal offence, uses, substitutes or transfers money, property or other proceeds of the crime, in economic, financial, entrepreneurial or speculative activities, in such a way as to conceal their criminal origins, is punishable by imprisonment for from two to eight years and a fine of from Euro 5,000 to Euro 25,000.

The punishment is imprisonment for from one to four years and a fine of from 2,500 to 12,500 Euros if the offence relates to money or property obtained through minor offences punishable by imprisonment for a maximum time of over one year and a minimum of over six months.

The punishment is reduced if the money, property or other proceeds originate from crime punishable by less than five years' imprisonment.

In any case, the penalties provided for in the first paragraph shall apply if the money, goods or other benefits originate from an offence committed under the conditions or for the purposes referred to in Article 416-bis.1.

Except for the cases covered in the previous paragraphs, no punishment shall apply if the money, property or other proceeds are destined only for personal use or enjoyment.

The penalty is increased when the offence is committed as part of banking or financial business or other professional duties.

The penalty is decreased by up to one half for those who have made active efforts to ensure that their conduct has no further consequences or to provide evidence of the crime and ensure identification of the property, money and other proceeds deriving from the crime.

The final paragraph of art. 648 of the Italian Criminal Code applies."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25 octies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Receiving Stolen Goods 	From 200 to 800 quotas	<ul style="list-style-type: none"> Debarment from business;

Offence	Fines	Debarment
(art. 648 of the Italian Criminal Code) <ul style="list-style-type: none"> • Money Laundering (art. 648-bis of the Italian Criminal Code) • Use of money, goods or profits from illegal activities (art. 648-ter of the Italian Criminal Code) • Direct money laundering (art. 648-ter.1 Criminal Code). 		<ul style="list-style-type: none"> • Suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; • Ban on negotiating with the public administration except in order to obtain public services; • Disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; • Ban on advertising goods or services.
<ul style="list-style-type: none"> • In the event that the money, property or other proceeds originate from crime punishable by more than five years' imprisonment. 	From 400 to 1000 quotas	<ul style="list-style-type: none"> • Debarment from business; • Suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; • Ban on negotiating with the public administration except in order to obtain public services; • Disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; • Ban on advertising goods or services.

A.7.13. Art. 25 octies.1 - Offences regarding non-cash means of payment**Unauthorised use and forgery of non-cash means of payment (Art. 493-ter of the Italian Criminal Code)**

"Anyone who, for the purpose of gain for themselves or others, makes unauthorised use of credit or debit cards, or any other similar document which enables the withdrawal of cash or the purchase of goods or services, or any other means of payment other than cash, of which they are not the holder, is punishable by imprisonment for one to five years and a fine of from 310 Euros to 1550 Euros. Anyone who, for the purpose of gain for themselves or others, forges or falsifies the means of payment or documents as per the previous point, or who holds, sells or acquires the said illegally produced or forged or falsified means of payment or documents, or payment orders generated with the same, is liable to the same penalties.

In the event of a conviction or plea bargaining as per article 444 of the Criminal Procedure Code for the offence as per the first paragraph, the items used or intended for the commission of the offence, and the profit or proceeds it generated, are confiscated, unless they belong to people not involved in the offence, or if this is not possible, property, money or other goods at the disposal of the offender are confiscated up to the value equal to that of the said profit or proceeds.

The judicial authorities assign the items seized by the judicial police for the purposes of the confiscation as per the second paragraph to the police authorities which request them."

Possession and distribution of IT equipment, devices or programs for the purposes of the commission of offences relating to non-cash means of payment (Art. 493-quater of Italian Criminal Code)

"Unless a more serious offence has been committed, anyone who produces, imports, exports, sells, transports, distributes, makes available or in any way procures, for themselves or others, for the purpose of using or enabling others to use them, IT equipment, devices or programs which, in view of their technical and construction or design characteristics, are mainly built for the commission of offences relating to non-cash means of payment, or have been specifically adapted for such purpose, is punishable by imprisonment for up to two years and a fine of up to 1000 Euros.

In the event of a conviction or plea bargaining as per article 444 of the Criminal Procedure Code for the offence as per the first paragraph, the items used or intended for the commission of the offence, and the profit or proceeds it generated, are confiscated, unless they belong to people not involved in the offence, or if this is not possible, property, money or other goods at the disposal of the offender are confiscated up to the value equal to that of the said profit or proceeds."

Computer fraud (Art. 640-ter of the Italian Criminal Code)

"Anyone who obtains unlawful gains for themselves or others at the expense of other people, by in any way interfering with the operation of an IT or data transmission system, or through any unauthorised operation on the data, information or programs contained in or relating to an IT or data transmission system, is punishable by imprisonment for from six months to three years and a fine from one hundred thousand to two million Italian lire.

In any of the circumstances defined in article 640 paragraph 2, subsection 1) applies, i.e. if the offence leads to a transfer of money, of a monetary value or of virtual currency, or is committed through abuse of the status of system operator, the punishment is imprisonment for from one to five years with a fine from six hundred thousand to three million Italian lire.

The punishment is imprisonment for from two to six years and a fine of from 600 to 3,000 Euros if the offence involved theft or unauthorised use of the digital identities of one or more parties.

The offence is punishable further to a complaint from the injured party, unless any of the circumstances referred to in the second and third paragraphs or any of the circumstances covered by article 61, first paragraph, point 5 (limited only to taking advantage of a person's circumstances, also with regard to age) and point 7, applies."

Other categories of offences

"Unless the offence constitutes another administrative offence subject to heavier punishment, with regard to the commission of any other crime against public trust or property, or any offence against property envisaged by the Italian Criminal Code, if the offence relates to means of non-cash payment, the organisation is subject to the following fines:

- a) if the offence is punishable by imprisonment for less than ten years, the fine amounts to the value of up to 500 quotas;*
- b) if the offence is punishable by imprisonment for at least ten years, the fine amounts to the value of from 300 to 800 quotas;*

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25 octies.1 of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
Unauthorised use and forgery of non-cash means of payment (Art. 493-ter of the Italian Criminal Code)	Fine of the value of from 300 to 800 quotas	<ul style="list-style-type: none"> • Debarment from business; • Suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; • Ban on negotiating with the public administration except in order to obtain public services; • Disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; • Ban on advertising goods or services.
Possession and distribution of IT equipment, devices or programs for the purposes of the commission of offences relating to non-cash means of payment (Art. 493-quater of Italian Criminal Code) and Computer fraud (Art. 640-ter of the Italian Criminal Code) with the aggravating factor of the transfer of money, a monetary value or virtual currency.	Fine of the value up to 500 quotas	<ul style="list-style-type: none"> • Debarment from business; • Suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; • Ban on negotiating with the public administration except in order to obtain public services; • Disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; • Ban on advertising goods or services.

Offence	Fines	Debarment
Any other crime against public trust or property, or any offence against property envisaged by the Italian Criminal Code, if the offence relates to non-cash means of payment	a) if the offence is punishable by imprisonment for less than ten years, the fine amounts to the value of up to 500 quotas; b) if the offence is punishable by imprisonment for at least ten years, the fine amounts to the value of from 300 to 800 quotas;	N/A

A.7.14. Art. 25-novies - Offences relating to copyright infringement

Creation of public access to a work of intellectual property, or part of the same, by putting the said work on a computer network by means of a connection of any kind (art. 171, Law no. 633 of 22 April 1941)

"Subject to the provisions of article 171-bis and article 171-ter, a fine of from Euro 51 to Euro 2,065 shall be imposed on anyone who, without holding the necessary rights, for any purpose and in any form:

a) reproduces, transcribes, publicly performs, distributes, sells, offers for sale or otherwise places on the market a work of others, reveals its contents before they have been made public, or imports copies produced abroad into the country and puts them into circulation in breach of Italian law;

a-bis) makes a protected work of intellectual property, or part of the same, available to the public by putting the said work on a computer network by means of a connection of any kind;

b) gives public performances or showings of a work intended for public performance, or a musical composition, written by others, or broadcasts it, with or without modifications or additions. Public performances or showings include the public showing of films, the public performance of musical compositions included in firms, and radio broadcasting by means of loudspeakers in public places;

c) performs one of the actions envisaged in the previous points by means of one of the forms of interpretation envisaged by this law; d) reproduces a number of copies or shows or performs a number of performances or showings in excess of those which they held the right to produce or show, respectively;

e) f) in breach of art. 79, rebroadcasts by wire or radio, or records radio broadcasts or rebroadcasts on phonographic discs or other similar devices, or sells illegally recorded phonographic discs or other devices.

Anyone who commits the violation covered by paragraph 1, subsection a-bis) is permitted to pay a sum corresponding to half the maximum fine established by paragraph 1 for the offence committed, in addition to legal costs, before the hearing of the case, or before issue of the sentence. This payment extinguishes the offence. The punishment is imprisonment for up to one year or a fine of at least Euro 516 if the above offences are committed on the work of others not intended for publication, through plagiarism, or through deformation, mutilation or other modifications of the work, if this renders it detrimental to the author's honour or reputation.

Violation of the provisions of the third and fourth paragraphs of art. 68 shall lead to suspension from the business of photocopying or the use of similar copying systems for from six months to one year, together with a fine, levied under administrative law, of from Euro 1,032 to Euro 5,164.

Illegal copying of computer programs for the purpose of unlawful gain; importation, distribution, sale or possession for commercial or business purposes or rental of programs on media which do not carry the SIAE mark; creation of means for removing or evading computer program protection devices. Copying, transfer to another medium, distribution, communication, presentation or public showing of the contents of a database; extraction or reuse of a database; distribution, sale or rental of databases (art. 171-bis, Law no. 633 of 22 April 1941)

1. Anyone who illegally copies computer programmes for the purpose of personal gain, or, for the same reasons, imports, distributes, sells, keeps for commercial or business purposes or rents programmes contained on media that do not bear the mark of the Italian society of authors and publishers (SIAE) is punishable by from six months to three years of imprisonment and a fine of from Euro 2,582 to Euro

15,493. The same punishment is applied if the offence concerns any medium used solely for the purposes of allowing or facilitating the illegal removal or functional disabling devices applied to protect a computer programme. The punishment is at least two years' imprisonment and the fine is at least Euro 15,493 if the offence is considered serious.

2. Anyone who, for the purposes of personal gain, copies the contents of a database onto media which do not carry the SIAE mark, transfers them onto other media, or discloses, communicates or publicly presents or shows the same in breach of articles 64-quinquies and 64-sexies, downloads or reuses the database in violation of the provisions of articles 102-bis and 102-ter or distributes, sells or leases a database, shall be liable to from six months to three years of imprisonment and a fine of from Euro 2,582 to Euro 15,493. The punishment is at least two years' imprisonment and the fine is at least Euro 15,493 if the offence is considered serious.

Illegal duplication, copying, broadcasting or public showing, by any procedure, in whole or in part, of intellectual property destined for television, cinema, or the sale or rental of discs, tapes or similar media or any other type of medium containing sound or video recordings of music, films or similar audiovisual works, or sequences of moving images; literary, theatrical, scientific or educational, musical or operatic works, or multimedia works, even if they are included in collective or composite works or databases; unauthorised copying, duplication, broadcasting or distribution, sale or trade in, transfer by any title or illegal importation of more than 50 copies or pieces of works or pieces of works covered by copyright and related rights; placing of a work of intellectual property protected by copyright, or part of the same, on a system of computer networks, by means of connections of any kind (art. 171-ter, Law no. 633 of 22 April 1941)

1. If the offence is not committed for personal use only, the penalty of imprisonment for a period of between six months and three years and a fine of between Euro 2,582 and Euro 15,493 is enforced in relation to anyone who, for the purposes of financial gain:

a) illegally duplicates, copies, broadcasts or publicly distributes, by any procedure, in whole or in part, intellectual property destined for television, cinema, sale or rent, discs, tapes or similar media or any other type of media containing sound or video recordings of music, films or similar audiovisual works, or sequences of moving images;

b) illegally copies, broadcasts or publicly distributes, by any procedure, the whole or parts of literary, theatrical, scientific or educational, musical or operatic works, or multimedia works, even if they are included in collective or composite works or databases;

c) even though not involved in the duplication or reproduction, imports, keeps for sale or distribution, or distributes, offers for sale, rents or in any way transfers to any other person, publicly shows, broadcasts on television by any procedure, broadcasts on the radio, or publicly plays, the illegal copies or duplicates referred to in points a) and b);

d) keeps for sale or distribution, offers for sale, sells, rents, transfers to anyone else in any form, publicly shows, broadcasts by radio or television by any procedure, videocassettes, music cassettes or any other medium containing sound or video recordings of musicals, films or audiovisual works or sequences of moving images or other media required under current law to carry the mark of the Italian authority for authors and publishers (SIAE), without this mark or with a forged or defaced mark;

e) without the agreement of the legitimate distributor, rebroadcasts or circulates, by any medium, an encrypted programme received by means of equipment or parts of equipment for decoding protected transmissions;

f) imports, keeps for sale or distribution, distributes, sells, rents, transfers to anyone else in any form, markets or installs special decoding equipment that provides access to an encrypted service without the payment of the relative charge.

*f bis) makes, imports, distributes, sells, rents, transfers to anyone else in any way, publishes for sale or rent or keeps for commercial purposes equipment, products or components or offers services the main commercial aim or purpose of which is to evade effective technological measures pursuant to art. 102-
quater or which are mainly designed, produced, adapted or made in order to allow or facilitate the evasion of the aforementioned measures. The technological measures include those applied, or that remain, following the removal of the measures themselves through the voluntary intent of the owners of the rights or as a result of an agreement between the owners and exceptional beneficiaries, or as a result of the implementation of measures issued by administrative or judicial authorities;*

h) illegally removes or alters the electronic information referred to in article 102-quinquies, or distributes, imports for distribution, broadcasts on the radio or television, discloses or makes publicly available works or other protected materials on which the said electronic information has been removed or altered.

2. Punishment comprising imprisonment for a period of between one and four years and a fine of between Euro 2,582 and Euro 15,493 will be enforced on anyone who:

a) reproduces, duplicates, broadcasts or illegally distributes, sells or otherwise offers for sale, transfers to anyone else by any means or illegally imports more than fifty copies or editions of works covered by copyright and connected rights;

a bis) in breach of art. 16, and for financial gain, makes a work of intellectual property protected by copyright, or part of the same, available to the public by putting said works on a computer network by means of a connection of any kind;

b) by operating a business involving the reproduction, distribution, sale, marketing or importation of works protected by copyright and connected rights, commits the offences described in subparagraph 1;

c) promotes or organises the illegal activities described in paragraph 1.

3. The penalty is reduced if the offence is particularly slight.

4. Conviction for one of the offences described in paragraph 1 involves:

a) application of the secondary punishments detailed in articles 30 and 32-bis of the Italian Criminal Code;

b) publication of the sentence in one or more daily newspapers, at least one with nationwide circulation, and in one or more specialist magazines;

c) suspension for a period of one year of the radio-television broadcasting licence or authorisation for production or commercial activities.

5. The amounts raised from the fines described in the previous paragraphs are transferred to the national pensions and welfare authority for painters, sculptors, musicians, writers and playwrights."

Failure to notify the SIAE of the identification data of media for which marking is not required, or false declaration (art. 171-septies, Law no. 633 of 22 April 1941)

1. The punishments referred to in article 171-ter, paragraph 1 are also applied:

a) to producers or importers of media not required to carry the mark referred to in article 181-bis who do not inform the SIAE of the data required for the unique identification of the said media within thirty days of the date when such products are put on sale in Italy or imported into the country;

b) if the offence does not constitute a more serious offence, anyone who falsely claims to have fulfilled the obligations referred to in article 181-b is, paragraph 2 of this law.

2. The punishment is at least two years' imprisonment and the fine is at least Euro 15,493 if the offence is considered serious.

Fraudulent production, sale, importation, promotion, installation, modification or use for public and private purposes of equipment or parts of equipment for deciphering audiovisual broadcasts with restricted access, broadcast via the airways, via satellite, via cable or in analogue or digital form (art. 171-octies, Law no. 633 of 22 April 1941)

1. Unless a more serious offence has been committed, anyone who fraudulently produces, puts on sale, imports, promotes, installs, modifies or utilises for public and private use equipment or parts of equipment for deciphering audiovisual broadcasts with restricted access, broadcast via the airways, via satellite, via cable or in analogue or digital form, is punishable by imprisonment for from six months to three years and a fine of from Euro 2,582 to Euro 25,822. Restricted access is taken to mean all audiovisual signals transmitted by Italian or foreign broadcasters in such a form as to make them only visible to closed groups of viewers chosen by the parties that broadcast the programmes, with or without a subscription fee.

2. The punishment is at least two years' imprisonment and the fine is at least Euro 15,493 if the offence is considered serious."

Legal aspects/penalties under administrative law (art. 174 quinquies of Law 633/1941)

1. "When criminal proceedings are brought for any of the offences without criminal intent envisaged by this section, committed in the context of a retail business or a business requiring authorisation, the public prosecutor shall notify the superintendent, specifying the information useful for adoption of the measures contained in the article of law.

2. After assessing the information referred to in paragraph 1 and questioning the interested parties, the superintendent may, by issuing a ruling which specifies the relative reasons, order suspension of the business for from fifteen days to three months, without prejudice to any seizure ordered under criminal law.

3. In the event of a guilty verdict for any of the offences referred to in paragraph 1, as an additional, administrative penalty, the business concerned shall always be temporarily closed for from three months to one year, including any suspension ordered under the provisions of paragraph 2. The provisions of article 24 of law no. 689 of 24 November 1981 apply. In the event of repeat offending, the operating licence or business authorisation will be withdrawn.

4. The provisions of this articles also apply in relation to developing, printing, synching and post-production plants, mastering and printing plants, and all those engaging in industrial production activities related to the production of the counterfeit media and, and television broadcasting or reception centres. The facilitations contained in art. 45 of law no. 1213 of 4 November 1965 and subsequent amendments are suspended in the event of criminal prosecution; in the event of a guilty verdict, they are revoked and cannot be granted again for at least two years."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25 novies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Creation of public access to a protected work of intellectual property, or part of the same, by putting the said work on a computer network by means of a connection of any kind (art. 171, paragraph 1, subsection a) bis and paragraph 3, Law 633/1941); Protection of copyright and other rights related to the exercise of the same (art. 171-ter, Law no. 633 of 22 April 1941); Protection of copyright and other rights related to the exercise of the same (art. 171-septies, Law no. 633 of 22 April 1941); Protection of copyright and other rights related to the exercise of the same (art. 171-septies, Law no. 633 of 22 April 1941); Protection of copyright and other rights related to the exercise of the same (art. 171-octies, Law no. 633 of 22 April 1941); 	Up to 500 quotas	The organisation is subject to the debarment contained in article 9 paragraph 2 for a period of not more than one year.
<ul style="list-style-type: none"> Legal aspects/penalties under administrative law (art. 174 quinquies of Law 633/1941) 	Not applicable since this article does not refer directly to an offence.	

A.7.15. Art. 25 decies - Incitement not to make statements or to make false statements to the Judicial Authorities

Incitement not to make statements or to make false statements to the Judicial Authorities (art. 377-bis of the Italian Criminal Code)

"Unless a more serious offence has been committed, anyone who uses violence or threats or with the offer or promise of money or other goods to incite a person called to testify before the judicial authorities in criminal proceedings not to make statements or to make false statements when the individual has the right to remain silent is punishable by imprisonment for from two and six years."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25 decies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Incitement not to make statements or to make false statements to the Judicial Authorities (Article 377-bis of the Italian Criminal Code) 	Up to 500 quotas	None

Transnational offences³⁵

Art. 3 of the law defines a transnational offence as an offence punishable by imprisonment for at least four years, in the event that it involves an organised crime group and: a) it is committed in more than one State; b) it is committed in one State but a substantial part of its preparation, planning, direction or control takes place in another State; c) it is committed in one State but involves an organised criminal group that engages in criminal activities in more than one State; or d) it is committed in one State but has substantial effects in another State.

Criminal conspiracy (art. 416 of the Italian Criminal Code)

"When three or more people form an association for the purpose of committing more than one crime, the people who promote, establish or organise the conspiracy shall be punishable, for this fact alone, by imprisonment for from three to seven years. For the sole fact of membership of the association, the punishment is imprisonment for from one to five years.

The leaders are liable to the same punishment as the promoters. If the members bear arms in the countryside or on the public highway, the punishment is imprisonment for from five to fifteen years. The punishment is increased if the conspiracy has ten or more members.

If the purpose of the conspiracy is the commission of one of the crimes covered by articles 600, 601 and 602, or article 12, paragraph 3 bis, of the Consolidated Law on immigration and the condition of foreigners, contained in Legislative Decree no. 286 of 25 July 1998, the punishment is imprisonment for from five to fifteen years in the cases covered by the first paragraph and from four to nine years in those covered by the second paragraph.

If the purpose of the conspiracy is to commit one of the crimes envisaged by articles 600-bis, 600-ter, 600-quater, 600-quater.1, 600-quinquies or 609-bis, if the victim of the crime is less than eighteen years old, 609-quater, 609-quinquies, or 609-octies if the victim of the crime is less than eighteen years old, and 609-undecies, the punishment will be imprisonment for from four to eight years in the cases envisaged by the first paragraph and imprisonment for from two to six years in the cases envisaged by the second paragraph".

³⁵Law no. 146 dated 16 March 2006: "Ratification and implementation of the United Nations Convention and Protocols against transnational organised crime adopted by the General Assembly on 15 November 2000 and 31 May 2001".

Mafia-like activity, including the activities of foreign crime syndicates (art. 416-bis of the Italian Criminal Code)

"Anyone belonging to a Mafia-style crime syndicate with three or more members is punishable by from ten to fifteen years' imprisonment.

The people who promote, establish or organise the association shall be liable, for this fact alone, to imprisonment for from twelve to eighteen years.

A criminal association is defined as Mafia-like when those taking part use the membership bond and the intimidation arising from the consequent subordination and loyalty for the purposes of committing crimes, to acquire the direct or indirect management or control of businesses, concessions, authorisations, public contracts and services, or to produce unlawful profits or benefits for themselves or others, or in order to impede or obstruct the free exercise of voting rights, or to procure votes for themselves or others at elections.

If the association is armed, the punishment is imprisonment for from twelve to twenty years in the cases covered by the first paragraph and from fifteen to twenty-six years in those covered by the second paragraph.

An association is considered to be armed when the members have access to weapons or explosives, even if they are concealed or kept in a place of storage, for the pursuance of the association's aims.

If the businesses of which the members intend to gain or maintain control are totally or finally financed with the price, proceeds or profit of crimes, the punishments established in the previous paragraphs are increased by from one third to one half.

The confiscation from the convicted party of the items which were used or intended for the commission of the crime, the items which constitute its price, proceeds or profit, and the items in which the latter were invested, is compulsory in all cases. The provisions of this article also apply to the camorra, the ndrangheta and other associations, known locally by any name, which use the intimidatory strength of the membership bond to pursue aims the same as those defined for Mafia-type associations."

Criminal conspiracy for the smuggling of foreign tobaccos (art. 291-quater of Presidential Decree no. 43/73)

1. *"When three or more people form an association for the purpose of committing more than one of the crimes envisaged by art. 291-bis, the people who promote, establish, direct, organise or finance the conspiracy shall be punishable, for this fact alone, by imprisonment for from three to eight years.*

2. *All members of the criminal conspiracy are punishable by imprisonment for from one to six years.*

3. *The punishment is increased if the conspiracy has ten or more members.*

4. *If the conspiracy is armed, or if the circumstances envisaged by subsections d) or e) of paragraph 2 of art 291-ter apply, the punishment is imprisonment for from five to fifteen years in the cases covered by paragraph 1 of this article, and from four to ten years in the cases covered by paragraph 2. A conspiracy is considered to be armed when the members have access to weapons or explosives, even if they are concealed or kept in a place of storage, for the pursuance of the association's aims.*

5. *The punishments envisaged by articles 291-bis and 291-ter and this article are decreased by half in relation to any of the accused who have broken with the group and have taken steps to ensure that there are no further consequences of the crime, also by working to assist the police or judiciary in gathering*

decisive evidence for the reconstruction of events and the identification or capture of the criminals, or the identification of resources of importance for the commission of crimes".

Conspiracy for the trafficking of narcotic or mind-altering drugs (art. 74 of Presidential Decree no. 309/90)

- 1. When three or more people form an association for the purpose of committing more than one of the crimes envisaged by article 73, the people who promote, establish, organise or finance the conspiracy shall be punishable, for this fact alone, by imprisonment for a period of at least twenty years.*
- 2. All members of the criminal conspiracy are punishable by imprisonment for at least ten years.*
- 3. The punishment is increased if the association has ten or more members or if its members include narcotic or mind-altering drug users.*
- 4. If the association is armed, the punishment must be at least twenty-four years' imprisonment in the cases described in paragraphs 1 and 3 and twelve years' imprisonment in the case envisaged in paragraph 2. An association is considered to be armed when the members have access to weapons or explosives, even if they are concealed or kept in a place of storage.*
- 5. The punishment is increased if the circumstances covered by article 80 paragraph 1, subsection e) apply.*
- 6. If the conspiracy is established for commission of the offences described in article 73 paragraph 5, the first and second paragraphs of article 416 of the Italian Criminal Code apply.*
- 7. The punishments envisaged by paragraphs 1 to 6 are reduced by one half to two thirds for those who have taken active steps to provide evidence of the crime or to deprive the association of resources of fundamental importance for its commission.*
- 8. When laws and degrees refer to the offence envisaged by art. 75 of Law no. 685 of 22 December 1975, abrogated by art. 38, paragraph 1 of Law no. 162 of 26 June 1990, the reference shall be understood as being to this article".*

Measures against illegal immigration (art. 12, paragraphs 3, 3-bis and 3-ter, 5 of Leg. Dec. 286/98)

3. Unless a more serious crime is committed, anyone who, for even indirect unlawful gain, undertakes acts intended to allow anyone to enter the country in breach of the provisions of this Consolidated Law, or to obtain illegal entrance to another State of which the person is not a citizen or in which he or she does not have permanent residence, shall be punishable by imprisonment for from four to fifteen years and a fine of Euro 15,000 per person. [The same punishment shall apply if the offence is committed by three or more people working together or using international transport services, or counterfeit, forged or illegally obtained documents].

3-bis) The punishments contained in paragraphs 1 and 3 are increased if:

- a) the action involves the illegal entry into or presence in the country of five or more people;*
- b) the life of the trafficked person or their personal safety has been put at risk in order to gain them illegal entry or enable them to stay in the country illegally;*
- c) the trafficked person has been subjected to inhumane or degrading treatment in order to gain them illegal entry or enable them to stay in the country illegally;*

c-bis) the offence is committed by three or more people working together or using international transport services, or counterfeit, forged or illegally obtained documents.

3-ter) If the offences covered by paragraph 3 are committed in order to recruit people to be used for prostitution or any kind of sexual exploitation, or refer to the entrance into the country of juveniles to be used in illegal activities allowing their exploitation, the period of imprisonment is increased by one third to one half and the fine will be Euro 25,000 per person.

5. Except in the cases covered by the previous paragraphs, and unless a more serious offence has been committed, anyone aiding and abetting foreigners to remain in the country in breach of the provisions of this Consolidated Law, in order to obtain unlawful gains from their illegal status or in the context of the activities punished under this article, shall be punishable by imprisonment for up to four years and a fine of up to Euro 15,494".

Incitement not to make statements or to make false statements to the Judicial Authorities (art. 377-bis of the Italian Criminal Code)

"Unless a more serious offence has been committed, anyone who uses violence or threats or with the offer or promise of money or other goods to incite a person called to testify before the judicial authorities in criminal proceedings not to make statements or to make false statements when the individual has the right to remain silent is punishable by imprisonment for from two and six years."

Aiding and abetting (art. 378 of the Italian Criminal Code)

"After the commission of an offence for which the law enforces (the death penalty or) life imprisonment or another custodial sentence, and in cases where there has been no complicity in the crime, anyone assisting anyone to evade authorities' investigations, including the investigations of the International Criminal Court, or to evade searches for them, shall be punishable by up to four years' imprisonment.³⁶

If the offence committed was that envisaged by art. 416-bis, in all cases the period of imprisonment is at least two years.

In the case of offences for which the law establishes a different punishment, or minor offences, the punishment is a fine of up to Euro 516. The provisions of this article are applied even if the person who committed the offence cannot be charged or is found not to have committed the offence."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by Law 146/2006 on transnational offences, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Criminal conspiracy (art. 416 of the Italian Criminal Code) Mafia-like activity, including the 	From 400 to 1000 quotas	For a period of at least one year, all the bans envisaged by art. 9, paragraph 2;

³⁶ The paragraph was thus amended by art. 10, paragraph 9, Law no. 237 of 20 December 2012.

Offence	Fines	Debarment
<p>activities of foreign crime syndicates (art. 416-bis of the Italian Criminal Code)</p> <ul style="list-style-type: none"> Criminal conspiracy for the smuggling of foreign processed tobaccos (art. 291-<i>quater</i> of Presidential Decree no. 43 of 23 January 1973) Conspiracy for the trafficking of narcotic or mind-altering drugs (art. 74 of Presidential Decree no. 309 of 9 October 1990), if the offence is transnational as defined by art. 3 of Law no. 146/06 		<ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.</p>
<ul style="list-style-type: none"> Measures against illegal immigration (art. 12, Leg. Dec. no. 286/1998) 	From 200 to 1000 quotas	<p>For a period of at least two years, all the bans envisaged by art. 9, paragraph 2:</p> <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the</p>

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Offence	Fines	Debarment
		commission of offences for which its responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.
<ul style="list-style-type: none"> Incitement not to make statements or to make false statements to judicial authorities (art. 377-bis of the Italian Criminal Code) Aiding and abetting (art. 378 of the Italian Criminal Code) 	Up to 500 quotas	None

A.7.16. Art. 25 undecies - Environmental offences***Killing, destruction, trapping, picking or possession of plants and animals of protected species (art. 727-bis of the Italian Criminal Code)***

"Unless a more serious offence has been committed anyone who kills, captures or possesses wild animals of a protected species, except in the permitted circumstances, shall be punishable by imprisonment for from one to six months and a fine of up to Euro 4,000, unless the act involves a negligible number of specimens of the species and has only a negligible impact on its conservation status. Anyone who destroys, picks or possesses specimens of a protected wild plant species, except in the permitted circumstances, shall be punishable by a fine of up to Euro 4,000, unless the act involves a negligible number of specimens of the species and has only a negligible impact on its conservation status."

Destruction of or damage to habitats within a nature reserve (art. 733-bis of the Italian Criminal Code)

"Anyone who destroys a habitat within a nature reserve or damages it to a point which puts its conservation at risk, except in the permitted circumstances, is punishable by imprisonment for up to eighteen months and a fine of at least Euro 3,000. For the purposes of the application of art. 727-bis of the Italian Criminal Code, protected wild animal or plant species are those listed in annex IV of Directive 92/43/EC and in annex I of Directive 2009/147/EC. For the purposes of application of art. 733-bis of the Italian Criminal Code, "habitat inside a nature reserve" is any habitat of species for which a zone is classified as a specially protected area under art. 4, paragraphs 1 or 2 of Directive 2009/147/EC, or any natural habitat or habitat of a species for which a site is designated a special conservation area under art. 4, paragraph 4 of Directive 92/43/EC".

Offences relating to the discharge of industrial wastewater containing hazardous substances (art. 137, paragraph 2, 3, 5, 11 and 13, Legislative Decree 152/06)

"This offence is committed if industrial wastewater containing specific hazardous substances is discharged during industrial operations:

- *without an authorisation or with the authorisation suspended or withdrawn (art. 137, paragraph 2);*
- *without complying with the terms of the authorisation, or the other provisions of the competent authority (paragraph 3);*
- *above the limit values set by the law or any tighter limits set by the regional or autonomous provinces, or the competent Authority (paragraph 5);*

The organisation may also be responsible in the event of the discharge of wastewater:

- *into the soil, into the upper layers of the subsoil, into groundwaters and subsoil, in violation of articles 103 and 104 of Leg. Dec. 152/06, unless the exceptions and waivers they envisage apply (paragraph 11);*
- *into the sea by ships or aircraft, if the wastewater discharged contains substances or materials the discharge of which is absolutely forbidden under the relevant international conventions, ratified by Italy (paragraph 13).*

In the event of commission of the offences described by paragraphs 2 and 5 (second point) and 11, in addition to the fine, the organisation will also be subject to the banning orders envisaged in art. 9, paragraph 2 of Leg. Dec. 231/2001, for a period of no more than six months."

Collection, transportation, recovery, disposal and trade and intermediation in waste (art. 256, paragraph 1, 3, 5 and 6 of Leg. Dec. 152/06)

"Anyone who collects, transports, recycles, disposes of, trades in or acts as broker for waste without the necessary authorisation, registration or notification under articles 208, 209, 210, 211, 212, 214, 215 and 216 shall be punishable:

- by imprisonment for from three months to one year and a fine of from two thousand six hundred Euro to twenty-six thousand Euro in the case of non-hazardous waste;*
- by imprisonment for from six months to two years and a fine of from two thousand six hundred Euro to twenty-six thousand Euro in the case of hazardous waste.*

Anyone who creates or operates an unauthorised landfill shall be punishable by imprisonment for from six months to two years and a fine of from two thousand six hundred Euro to twenty-six thousand Euro. The imprisonment shall be for from one to three years and the fine from Euro 5,200 to Euro 52,000 if the landfill is even partly used for the disposal of hazardous waste.

A conviction or a sentence issued under article 444 of the criminal procedure code shall be followed by confiscation of the area on which the illegal landfill has been created if it belongs to the guilty party or an accomplice in the crime, subject to the obligation to remediate or restore the area.

Anyone who, in breach of the ban contained in article 187, illegally mixes different types of waste, shall be liable to the punishments set out in paragraph 1, subsection b).

Anyone who temporarily stores dangerous waste from health facilities at the production location, in breach of the provisions of article 227 paragraph 1 (b), shall be punishable by imprisonment for from three months to one year and a fine of from two thousand six hundred Euro to twenty-six thousand Euro. An administrative fine of from Euro 2,600 to Euro 15,500 shall be levied for quantities not exceeding two hundred litres or equivalent quantities."

Soil, subsoil, surface water and groundwater pollution (art. 257, paragraph 1 and 2 Leg. Dec. 152/06)

"Unless a more serious crime has been committed, anyone who pollutes the soil, subsoil or surface or groundwaters, exceeding the risk threshold concentrations and the person responsible for the pollution does not notify the competent authorities by the set deadline or remediate the site in accordance with the project approved by the competent authorities".

Issue or use of a false waste analysis certificate (art. 258, paragraph 4, second point, Leg. Dec. 152/06)

"This offence is committed in the event of issue of a waste analysis certificate containing false information about the type, composition or chemical-physical nature of the waste, or if a false certificate is used during transportation".

Waste trafficking (art. 259, paragraph 1, Leg. Dec. 152/06)

"This offence is committed in the case of an illegal shipment of waste which constitutes trafficking under art. 26 of EEC Regulation no. 259 of 1 February 1993, or a shipment which handles a form of waste listed in Annex II to the aforesaid regulation in breach of art. 1, paragraph 3, subsections a), b), e) and d) of the said regulation".

Art. 452-quaterdecies of the Italian Criminal Code Organised waste trafficking

"Anyone who illegally sells, receives, transports, exports, imports or in any way manages huge quantities of waste in more than one operation, by means of organised, continuous activities and resources, with the aim of making an illegal profit, is punishable by imprisonment for from one to six years.

If the waste concerned is highly radioactive, the period of imprisonment is from three to eight years.

Those found guilty will receive the secondary penalties contained in articles 28, 30, 32-bis and 32-ter, with the restriction as per article 33.

The Court which issues the guilty verdict, or the verdict issued under article 444 of the Criminal Procedure Code, shall order environmental remediation works and may suspend the sentence on the condition that the environmental damage or hazard is eliminated.

Confiscation of the property used for the offence or which constitutes the proceeds of or profits from the offence shall always be ordered, unless they belong to persons not involved in the offence. If this is not possible, the Court selects assets of the same value which are at the direct or indirect availability of the guilty party and orders their confiscation."

Falsification of a waste analysis certificate used within the context of the waste traceability control system; use of a fraudulently modified certificate or paper copy of the SISTRI form (art. 260-bis, paragraphs 6, 7 and 8, Leg. Dec. 152/06)

"This offence is committed in the following circumstances:

- *a waste analysis certificate, used in the context of the waste traceability control system, contains false information about the type, composition or chemical-physical nature of waste, or if a false certificate is included in the data for use for the purposes of waste traceability;*
- *during transportation of the waste, it is not accompanied by a paper copy of the SISTRI - Transport Area form and, if necessary under the relevant legislation, by a copy of the analysis certificate which identifies the characteristics of the hazardous waste;*
- *a waste analysis certificate containing false information about the type, composition or chemical-physical nature of the waste transported is used during transportation operations;*
- *the transporter ships the waste with a fraudulently modified paper copy of the SISTRI - Transportation Area form.*

Breach of the limit value for emissions during the operation of a plant (art. 279, paragraph 5, Leg. Dec. 152/06)

This offence is committed if the atmospheric emissions ³⁷produced by the Company exceed the emission limit values and also cause the air quality limit values set by the relevant regulations to be exceeded."

³⁷ An "emission" is "any solid, liquid or gaseous substance introduced into the atmosphere which may cause atmospheric pollution" (art. 268 (b), Leg. Dec. 152/06). The emission limit value is "the emission factor, the concentration, the percentage or the mass flow of pollutant substances in the emissions which must not be exceeded. Emission limit values expressed as a concentration are established with reference to the operation of the plant in its most critical operating conditions and, unless otherwise established by this section or the authorisation, refer to the hourly average" (art. 268, subsection q).

Offences envisaged by Law no. 150 of 7 February 1992 with regard to the international trade in endangered plants and animals and the possession of dangerous animals

"These offences are committed in the following circumstances:

- 1. Illegal import, export, transportation and use of animal species (without a valid certificate or licence, or in breach of the provisions of the said permits); possession, use for purposes of gain, purchase, sale and display for sale or for commercial purposes of animals without the prescribed documentation, illegal trade in artificially bred plants (art. 1, paragraph 1 and 2, art. 2, paragraphs 1 and 2). The offences as per art. 1 paragraph 2 and art. 2 paragraph 2 are aggregated in the event of repeat offending or offences committed as part of business activities.*
- 2. Falsification or counterfeiting of certificates and licences; false or counterfeit notifications, communications or declarations for the purpose of acquiring a certificate or licence; use of false or counterfeited certificates or licences for the importation of animals (art. 3-bis, paragraph 1).*
- 3. Possession of life mammals or reptiles of wild species or species bred in captivity which represent a danger of public health and safety (art. 6, paragraph 4)".*

Offences envisaged by Law no. 549 of 28 December 1993, concerning the protection of the ozone layer and the environment (art. 3, paragraph 6, Law 549/93)

"These offences are committed in the event of the production, consumption, importation, exportation, possession and sale of ozone-depleting substances".

Offences envisaged by Leg. Dec. no. 202 of 6 November 2007 with regard to pollution of the marine environment caused by ships (articles 8 and 9, Leg. Dec. 202/07)

"These offences are committed if the Master of a ship sailing under any flag, or the members of the crew or the vessel's owner or operator cause pollution of the water of the sea through negligence or with intent.

It should be noted that the aforesaid offences - except for falsification or use of false certificates pursuant to articles 258, paragraph 4, second part and 260-bis of Leg. Dec. 152/06, the offence of organised waste trafficking as per art. 260 of Dec. Leg. 152/06 (reference to art. 452 quaterdecies of the Italian Criminal Code) and the offence of pollution caused by ships as per art. 8, paragraph 2 of Leg. Dec. 202/07 - are classified as minor offences. Therefore, they are punishable not only if the offence is committed intentionally but also if it is due to mere fault (negligence, carelessness or recklessness, or breach of laws, regulations, orders or instructions).

Moreover, some offences classified as crimes not specifically referred to in art. 25-undecies often constitute a criminal progression of the offences of abstract hazard specifically envisaged (e.g. environmental disaster under art. 434 of the Italian Criminal Code in relation to illegal waste tipping; or damaging water sources under art. 635 of the Italian Criminal Code in relation to wastewater discharges in excess of the legal limits, etc.). Therefore, in line with the Company's policy intended to ensure the highest level of environmental protection, the measures envisaged in this Special Part, to regulate the specific areas at risk of commission of the offences mentioned in art. 25-undecies, are also intended to prevent more harmful damaging events not included in the list of predicate offences".

Environmental pollution (art. 452-bis of the Italian Criminal Code)

"Punishment comprising imprisonment for a period of between two and six years and a fine of between Euro 10,000 and Euro 100,000 will be enforced on anyone who causes significant, measurable damage or

deterioration: 1) to water or the air, or large or significant parts of the soil or subsoil; 2) to an ecosystem and the biodiversity, including agricultural biodiversity, of the flora or fauna.

If the pollution is caused in a nature reserve or a landscape, environmental, historic, architectural or archaeological heritage area, or to protected animal or plant species, the punishment is increased."

Environmental disaster (art. 452-quater of the Italian Criminal Code)

"Except in the cases envisaged by article 434, anyone who causes an environmental disaster through illegal behaviour will be punished by imprisonment for from five to fifteen years.

The various forms of environmental disaster are: 1) irreversible damage to the equilibrium of an ecosystem; 2) damage to the equilibrium of an ecosystem the elimination of which is particularly difficult and can only be achieved through exceptional measures; 3) harm to public health by reason of the extent of the event of the damage caused, its harmful effects or the number of people harmed or exposed to danger.

If the disaster is caused in a nature reserve or a landscape, environmental, historic, architectural or archaeological heritage area, or to protected animal or plant species, the punishment is increased."

Environmental offences committed without criminal intent (art. 452-quinquies of the Italian Criminal Code)

"If any of the offences covered by articles 452-bis and 452-quater is committed without criminal intent, the punishments envisaged by the said articles will be reduced by from one third to two thirds.

If the danger of environmental pollution or environmental disaster derives from the commission of the offences referred to in the previous paragraph, the punishments will be further reduced by one third."

Trafficking and dumping of highly radioactive material (art.452-sexies of the Italian Criminal Code).

"Unless a more serious offence is committed, punishment comprising imprisonment for a from two to six years and a fine of from Euro 10,000 to Euro 50,000 will be enforced on anyone who illegally sells, purchases, receives, transports, imports, exports, procures for others, transfers, dumps or illegally disposes of highly radioactive material.

The punishment as per the first paragraph will be increased if the offence causes the danger of damage or deterioration: 1) to water or the air, or large or significant parts of the soil or subsoil; 2) to an ecosystem and the biodiversity, including agricultural biodiversity, of the flora or fauna.

If the offence puts people's lives or safety at risk, the punishment will be increased by up to one half."

Aggravating circumstances (art. 452-octies of the Italian Criminal Code)

"If a conspiracy as per article 416 is intended solely or concurrently for the purpose of committing any of the offences covered by this section, the punishments contained in the said article 416 will be increased.

"If the purpose of a conspiracy as per article 416-bis is the commission of any of the offences envisaged by this section, or the management or control of businesses, concessions, authorisations, contracts or public services relating to the environment, the punishments envisaged by the said article 416-bis will be increased.

The punishments referred to in the first and second paragraphs will be increased by one third to one half if

the conspiracy includes public officials or public servants who perform functions or services relating to the environment".

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25 undicies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation

Referenced standard	Fines	Debarment
<ul style="list-style-type: none"> Environmental pollution (Art. 452-bis of the Italian Criminal Code) 	From 250 to 600 quotas	<p>For a period of at least one year, all the bans envisaged by art. 9, paragraph 2;</p> <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.
<ul style="list-style-type: none"> Environmental disaster (Art. 452-quater of the Italian Criminal Code) 	<ul style="list-style-type: none"> From 400 to 800 quotas 	<ul style="list-style-type: none"> For a period of at least one year, all the bans envisaged by art. 9, paragraph 2; debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.
<ul style="list-style-type: none"> Environmental offences 	From 200 to 500 quotas	None

Referenced standard	Fines	Debarment
committed without criminal intent (art. 452- <i>quinqüies</i> of the Italian Criminal Code)		
<ul style="list-style-type: none"> Trafficking and dumping of highly radioactive material (Art. 452-<i>sexies</i> of the Italian Criminal Code). 	From 250 to 600 quotas	None
<ul style="list-style-type: none"> Aggravating circumstances (Art. 452-<i>octies</i> of the Italian Criminal Code) 	From 300 to 1,000 quotas.	None
<ul style="list-style-type: none"> Killing, destruction, trapping, picking or possession of plants and animals of protected species (Art. 727-bis of the Italian Criminal Code) 	Up to 250 quotas	None
<ul style="list-style-type: none"> Destruction of or damage to habitats within a nature reserve (art. 733-bis of Italian Criminal Code) 	From 150 to 250 quotas	None
<ul style="list-style-type: none"> Violations related to industrial wastewater authorisations (Art. 137, paragraphs 3, 5 (first point) and 13 of Consolidated Law on the Environment) 	From 150 to 250 quotas	None
<ul style="list-style-type: none"> Violations related to industrial wastewater authorisations (Art. 137, paragraphs 2, 5 (second point) and 11 of Consolidated Law on the Environment) 	From 200 to 300 quotas	<p>For a period of at least six months, all the bans envisaged by art. 9, paragraph 2:</p> <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.
<ul style="list-style-type: none"> Unauthorised waste management activities (Art. 256, 	Up to 250 quotas	None

Referenced standard	Fines	Debarment
paragraph 1, subsection a), Consolidated Law on the Environment)		
<ul style="list-style-type: none"> Unauthorised waste management activities (Art. 256, paragraph 1, subsection b), Consolidated Law on the Environment) 	From 150 to 250 quotas	None
<ul style="list-style-type: none"> Unauthorised waste management activities (Art. 256, paragraph 3, first point, Consolidated Law on the Environment) 	From 150 to 250 quotas	None
<ul style="list-style-type: none"> Unauthorised waste management activities (Art. 256, paragraph 3, second point, Consolidated Law on the Environment) 	From 200 to 300 quotas	<p>For a period of at least six months, all the bans envisaged by art. 9, paragraph 2:</p> <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.
<ul style="list-style-type: none"> Art. 256, paragraph 5, Consolidated Law on the Environment 	From 150 to 250 quotas	None
<ul style="list-style-type: none"> Art. 256, paragraph 6, first point, Consolidated Law on the Environment 	Up to 250 quotas	None
<ul style="list-style-type: none"> Soil, subsoil, surface water and groundwater pollution (Art. 257, paragraph 1, Consolidated Law on the Environment) 	Up to 250 quotas	None
<ul style="list-style-type: none"> Soil, subsoil, surface water and groundwater pollution (Art. 257, paragraph 2, Consolidated Law 	From 150 to 250 quotas	None

Referenced standard	Fines	Debarment
on the Environment)		
<ul style="list-style-type: none"> Breach of the obligations with regard to reporting and the keeping of the compulsory records and forms (Art. 258, paragraph 4, second point, Consolidated Law on the Environment) 	From 150 to 250 quotas	None
<ul style="list-style-type: none"> Waste trafficking (Art. 259, paragraph 1, Consolidated Law on the Environment) 	From 150 to 250 quotas	None
<ul style="list-style-type: none"> Organised waste trafficking (Art. 452-quaterdecies of the Italian Criminal Code) 	From 300 to 500 quotas	<p>For a period of at least six months, all the bans envisaged by art. 9, paragraph 2:</p> <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.</p>
<ul style="list-style-type: none"> Organised waste trafficking (Art. 452-quaterdecies of the Italian Criminal Code) 	From 400 to 800 quotas	<p>For a period of at least six months, all the bans envisaged by art. 9, paragraph 2:</p> <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence;

Referenced standard	Fines	Debarment
		<ul style="list-style-type: none"> ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.</p>
<ul style="list-style-type: none"> Violations regarding the traceability of waste (Art. 260-bis, paragraph 6, Consolidated Law on the Environment) 	From 150 to 250 quotas	None
<ul style="list-style-type: none"> Violations regarding the traceability of waste (Art. 260-bis, paragraph 7, second point, Consolidated Law on the Environment) 	From 150 to 250 quotas	None
<ul style="list-style-type: none"> Violations regarding the traceability of waste (Art. 260-bis, paragraph 7, third point, Consolidated Law on the Environment) 	From 150 to 250 quotas	None
<ul style="list-style-type: none"> Violations regarding the traceability of waste (Art. 260-bis, paragraph 8, first point, Consolidated Law on the Environment) 	From 150 to 250 quotas	None
<ul style="list-style-type: none"> Violations regarding the traceability of waste (Art. 260-bis, paragraph 8, second point, Consolidated Law on the Environment) 	From 200 to 300 quotas	None
<ul style="list-style-type: none"> Violations regarding emissions (Art. 279, paragraph 5, 	Up to 250 quotas	None

Referenced standard	Fines	Debarment
Consolidated Law on the Environment)		
• Art. 1, paragraph 1, Law 150/1992	Up to 250 quotas	None
• Art. 1, paragraph 2, Law 150/1992	From 150 to 250 quotas	None
• Art. 2, paragraph 1, Law 150/1992	Up to 250 quotas	None
• Art. 2, paragraph 2, Law 150/1992	Up to 250 quotas	None
• Art. 6, paragraph 4, Law 150/1992	Up to 250 quotas	None
• Art. 3-bis, paragraph 1, Law 150/1992	Different depending on the punishment enforced by the Italian Criminal Code for the falsification ³⁸	None
• Art. 3, paragraph 6, Law 549/1993	From 150 to 250 quotas	None
• Art. 9, paragraph 1, Leg. Dec. 202/2007	Up to 250 quotas	None
• Art. 8, paragraph 1, Leg. Dec. 202/2007	From 150 to 250 quotas	For a period of at least six months, all the bans envisaged by art. 9, paragraph 2: <ul style="list-style-type: none"> • debarment from business; • suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; • ban on negotiating with the

³⁸Specifically, Article 25-undecies of Leg. Dec. 231/2001 envisages the following punishments for the Italian Criminal Code offences referred to in article 3-bis, paragraph 1, of the aforesaid law no. 150 of 1992:

1) fine of up to the value of two hundred and fifty quotas, in the case of commission of an offence for which the maximum punishment is imprisonment for up to one year;
 2) fine of the value of from one hundred and fifty to two hundred and fifty quotas, in the case of commission of an offence for which the punishment is imprisonment for up to two years;
 3) fine of the value of from two hundred to three hundred quotas, in the case of commission of an offence for which the maximum punishment is imprisonment for up to three years;
 4) fine of the value of from three hundred to five hundred quotas, in the case of commission of an offence for which the maximum punishment is imprisonment for more than three years;

Referenced standard	Fines	Debarment
		<p>Public Administration except in order to obtain public services;</p> <ul style="list-style-type: none"> disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.</p>
<ul style="list-style-type: none"> Art. 9, paragraph 2, Leg. Dec. 202/2007 	From 150 to 250 quotas	<p>For a period of at least six months, all the bans envisaged by art. 9, paragraph 2:</p> <ul style="list-style-type: none"> debarment from business; suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence; ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.</p>
<ul style="list-style-type: none"> Art. 8, paragraph 2, Leg. Dec. 202/2007 	From 200 to 300 quotas	<p>For a period of at least six months, all the bans envisaged by art. 9, paragraph 2:</p> <ul style="list-style-type: none"> debarment from business;

Referenced standard	Fines	Debarment
		<ul style="list-style-type: none">• suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence;• ban on negotiating with the Public Administration except in order to obtain public services;• disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted;• ban on advertising goods or services. <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of offences for which its responsibility is envisaged, definite debarment from business as per art. 16, paragraph 3 of Leg. Dec. no. 231 of 2001 shall be applied.</p>

A.7.17. Art. 25 duodecies - Employment of third-country nationals staying in Italy illegally

Employment of third-country nationals staying in Italy illegally (art. 22, paragraph 12-bis of Legislative Decree no. 286 of 25 July 1998)³⁹

1. "With regard to commission of the offence covered by article 22, paragraph 12-bis of legislative decree no. 286 of 25 July 1998, the organisation shall be subject to a fine of the value of from 100 to 200 quotas, up to the limits of 150,000 Euro.

1-bis. With regard to the commission of the crimes covered by article 12, paragraphs 3, 3-bis and 3-ter of the Consolidated Law contained in Legislative Decree no. 286 of 25 July 1998 and subsequent amendments, the organisation shall be fined from four hundred to one thousand quotas.

1-ter. With regard to the commission of the crimes covered by article 12, paragraph 5 of the Consolidated Law contained in Legislative Decree no. 286 of 25 July 1998 and subsequent amendments, the organisation shall be fined from one hundred to two hundred quotas.

1-quater. In the case of a conviction for the crimes covered by paragraphs 1-bis and 1-ter of this article, the debarring envisaged in article 9, paragraph 2 is applied for a period of not less than one year."

The offence referred to in the first paragraph is committed by employers who employ foreign workers who do not hold residence permits, or whose permits have expired without submission of a renewal application within the legal term, or have been withdrawn or cancelled, if the workers employed are (as alternatives):

- more than three in number;
- juveniles below working age;
- subject to the other working conditions which constitute particular exploitation under the third paragraph of art. 603-bis of the Italian Criminal Code, meaning that they are exposed to situations of serious danger with regard to the tasks to be performed and their working conditions.

The crimes referred to in paragraph 1-bis refer to the transportation of foreigners into the country or the performance of other actions intended to enable them to enter the country illegally.

The crime referred to in paragraph 1-ter is intended to punish anyone assisting illegal aliens to remain in the country."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25 duodecies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

³⁹ The article was introduced to the list in Leg. Dec. 231/2001 by art. 2 of Leg. Dec. no. 109 of 16.7.2012 (implementation of Directive 2009/52/EC providing for minimum standards on sanctions and measures against employers of illegally staying third-country nationals) and then amended by Law 161/2017 (Antimafia Code).

Offence	Fines	Debarment
<ul style="list-style-type: none"> • Employment of third-country nationals staying in Italy illegally (Article 22, paragraph 12-bis of Legislative Decree no. 286 of 25 July 1998) 	from 100 to 200 quotas, up to the limit of 150,000 Euro	None
b) <ul style="list-style-type: none"> • Measures against illegal immigration (article 12, paragraphs 3, 3-bis and 3-ter of the Consolidated Law contained in Legislative Decree no. 286 of 25 July 1998) 	the organisation will be fined from four hundred to one thousand quotas	In the case of a conviction for the crimes covered by paragraphs 1-bis and 1-ter of this article, the debarring envisaged in article 9, paragraph 2 is applied for a period of not less than one year
c) <ul style="list-style-type: none"> • Measures against illegal immigration (article 12, paragraph 5 of the Consolidated Law contained in Legislative Decree no. 286 of 25 July 1998) 	the organisation will be fined from one hundred to two hundred quotas	

A.7.18. Art. 25 terdecies - Racism and Xenophobia

Propaganda and incitement to commit crimes on the grounds of racial, ethnic and religious discrimination (art. 604 bis of the Italian Criminal Code)

"Unless a more serious offence has been committed: a) anyone spreading ideas founded on racial or ethnic superiority or hatred, or who commits or incites others to commit acts of discrimination on grounds of race, ethnic origin, nationality or religion shall be punishable by imprisonment for up to one year and six months and a fine of up to 6.000 Euro; b) anyone who, in any way, commits or instigates others to commit acts of violence or provocation to violence on the grounds of race, ethnic origin, nationality or religion shall be punishable by imprisonment for from six months to four years. All organisations, associations, movements or groups having incitement to discrimination or violence on the grounds of race, ethnic origin, nationality or religion amongst their purposes are banned. Anyone participating in any such organisation, association, movement or group, or aiding their activities, is punishable, for the sole fact of the said participation or aid, by imprisonment for from six months to four years. Anyone promoting or directing any such organisation, association, movement or group is punishable, for this fact alone, by imprisonment for from one to six years. If the propaganda, instigation or incitement, committed in such a way that there is real danger of its dissemination, is based wholly or partially on the denial or serious minimisation of or apologia for the Shoah or crimes of genocide, crimes against humanity or war crimes, as defined by articles 6, 7 and 8 of the Statute of the International Criminal Court, the punishment is imprisonment for from two to six years."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25 terdecies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Racism and Xenophobia 	from 200 to 800 quotas	<p>For a period of at least one year, all the disqualifications envisaged by article 9, paragraph 2, of the Decree.</p> <p>If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of the crimes referred to, definitive debarment from business shall be applied.</p>

A.7.19. Art. 25 quaterdecies - Cheating in sporting competitions, illegal gaming or betting and games of chance by means of prohibited devices

Cheating in sporting competitions (art. 1 of Law no. 401 dated 13 December 1989)

"Anyone who offers or promises money or other benefits or advantages to one or more competitors in a sporting competition organised by the federations recognised by the Italian National Olympic Committee (CONI), the Italian Union for Equitation (UNIRE) or other sporting organisations recognised by the State and their member associations in order to obtain a result different from the one which would have derived from the fair, honest conduct of the event, or undertakes other fraudulent acts for the same purpose, is punishable by imprisonment for from one month to one year and a fine of from five hundred to two million Italian lire. In less serious cases, only the fine is applied.

Competitors who accept the money or other benefits or advantages, or agree to the promise of the same, are liable to the same punishments.

If the outcome of the competition is significant for the purposes of legal betting arrangements, the punishment for the offences defined by paragraphs 1 and 2 is imprisonment for from three months to two years and a fine of from five million to fifty million Italian lire".

Illegal gaming or betting (art. 4 of Law no. 401 dated 13 December 1989)

1. Anyone who illegally organises lotteries or betting or games of chances in breach of the monopoly of the State or any other concessionaire body is punishable by imprisonment for from six months to three years. Anyone who in any way organises betting on the outcome of sporting competitions Italian National Olympic Committee (CONI), its dependent organisations or the Italian Union for Equitation (UNIRE) is liable to the same punishment. Anyone who illegally organises public betting on any other competitions between people or animals, or game of skill, is punishable by imprisonment for from three months to one year and a fine of at least one million lire. Anyone who sells tickets for lotteries or similar of any events held by foreign states, within Italy without the authorisation of the State Monopolies Authority, or anyone who in any way takes part in operations of this kind by collecting bets and accrediting the relative winnings, or by advertising and promoting these operations by any means, is liable to the same punishment.

2. In the case of competitions, games or bets organised by the means referred to in paragraph 1, in circumstances which do not constitute any of the offences envisaged by the said paragraph, anyone who in any way publicises the said operations is punishable by imprisonment for up to three months and a fine of from one hundred thousand to one million lire.

3. Anyone participating in competitions, games or bets organised by the means referred to in paragraph 1, in circumstances which do not constitute any of the offences envisaged by the said paragraph, is punishable by imprisonment for up to three months and a fine of from one hundred thousand to one million lire.

4. The provisions of paragraphs 1 and 2 also apply to games of chance organised using the devices prohibited by article 110 of Royal Decree no. 773 of 18 June 1931, as amended by law no. 507 of 20 May 1965, and most recently amended by article 1 of law no. 9043 of 17 December 1986.

4-bis. Anyone who, without a concession, authorisation or licence as defined by article 88 on the consolidated law on public security, approved by Royal Decree no. 773 of 18 June 1931 and subsequent

amendments, engages in Italy in any activity organised for the acceptance or collection, or in any way to promote the acceptance or collection, also via telephone or digitally, of bets of any kind, accepted by anyone, in Italy or abroad, is liable to the punishments set forth in this article.

4-ter. Without prejudice to the powers assigned to the Ministry of Finance by article 11 of Leg. Decree no. 557 of 30 December 1993, converted with amendments by law no. 133 of 26 February 1994, and applying article 3, paragraph 228 of Law no. 549 of 28 December 1995, anyone who collects or books lottery wagers or bets via telephone or by digital means without the specific authorisation for the use of the said means for the said collection or booking, is liable to the punishments set forth in this article."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25-quaterdecies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Cheating in sporting competitions (art. 1 of Law no. 401 dated 13 December 1989) 	a) for offences: up to 500 quotas; b) minor offences: up to 260 quotas.	<ul style="list-style-type: none"> The organisation is subject to the debarment contained in article 9 paragraph 2 for a period of at least one year.
<ul style="list-style-type: none"> Illegal gaming or betting (art. 4 of Law no. 401 dated 13 December 1989) 	a) for offences: up to 500 quotas; b) minor offences: up to 260 quotas.	<ul style="list-style-type: none"> The organisation is subject to the debarment contained in article 9 paragraph 2 for a period of at least one year.

A.7.20. Art. 25 quinquiesdecies - Tax offences**False tax returns using invoices or other documents relating to non-existent transactions (art. 2, paragraphs 1 and 2-bis Leg. Dec. 74/2000)**

1. "Anyone who uses invoices for non-existent transactions in order to include non-existent expenditure items in a tax return and thus evade income or value added taxes is punishable by imprisonment for from four to eight years.

2-bis. If the amount of the non-existent expenditure items is less than one hundred thousand Euros, the punishment is imprisonment for from one year and six months to six years."

False tax returns using other forms of deception (art. 3, Leg. Dec. 74/2000)

1. Except for in the cases envisaged by art. 2, anyone who uses objectively or subjectively simulated transactions, meaning the use of false documents or other forms of deception to obstruct tax inspections and to mislead the tax authorities, in order to enter in a return relating to the above taxes income for an under-declared value, fake expenditure items, or fake credits and deductions and thus evade income or value added tax, is punishable by imprisonment for from three to eight years, if, at the same time:

- a) the amount evaded is more than thirty thousand Euros for each of the individual taxes;
- b) the total amount of the income not declared, also through the inclusion of fake expenditure items, is more than five percent of the total amount of the income items included in the tax return, or exceeds one million five hundred thousand Euros or if the total amount of the fake credits and deductions included to reduce the tax payable exceeds five percent of the amount of the tax payable, or is over thirty thousand Euros.

2. The offence is committed if fake documents are used when the said invoices or documents are entered in the compulsory accounts or are kept for use as evidence in relation to the fiscal authorities.

3. The mere violation of obligations to issue invoices and to enter asset items in the accounts, or the mere indication in invoices or bookkeeping entries of asset items of less than the real value, do not constitute fraudulent means for the purposes of the application of the provisions of paragraph 1".

Issue of invoices or other documents relating to non-existent transactions (art. 8, paragraphs 1 and 2-bis Leg. Dec. 74/2000)

"1 Anyone who issues invoices or other documents for non-existent transactions in order to enable third parties to evade income or value added taxes is punishable by imprisonment for from four to eight years.

2-bis If the false amount indicated in the invoices or documents is less than one hundred thousand Euros per tax period, the punishment is imprisonment for from one year and six months to six years."

Concealment or destruction of accounting documents (art. 10, Leg. Dec. 74/2000).

1. "Unless a more serious crime has been committed, anyone who totally or partially conceals or destroys accounts or documents the conservation of which is compulsory, in order to prevent the reconstruction of incomes or turnover, in order to evade, or enable third parties to evade, income or value added taxes, is punishable by imprisonment for from three to seven years."

Tax evasion through fraud (art. 11 of Leg. Dec., 74/2000).

1. Anyone who simultaneously sells, or undertakes other fraudulent operations involving, their offender's own assets or those of others in order to totally or partially prevent enforced collection procedures and thus evade income or value added taxes, or interest or administrative fines relating to the said taxes, for a total amount exceeding fifty thousand Euro, is punishable by imprisonment for from six months to four years. If the amount of the taxes, fines and interest is more than two hundred thousand Euros, the punishment is imprisonment for from one year to six years.

2. Anyone who indicates, in the documentation submitted for negotiated settlements of outstanding taxes, assets amounting to less than those actually held or fake liabilities for a total amount exceeding fifty thousand Euros, in order to partially avoid the payment of taxes and related expenses for themselves or others, is punishable by imprisonment for from six months to four years. If the amount as per the above point is more than two hundred thousand Euros, the punishment is imprisonment for from one year to six years.

Untruthful tax returns (art. 4, Leg. Dec. 74/2000)

"Except in the cases envisaged by articles 2 and 3, anyone who indicates assets for an amount below the real value, or non-existent liabilities, in an annual tax return in order to evade income or value added tax is punishable by imprisonment for from two years to four years and six months, if, at the same time:

- a) the tax evaded is more than one hundred thousand Euros for each of the individual taxes;
- b) the total amount of the assets not declared for tax, also through the inclusion of fake expenditure items, is more than ten percent of the total amount of the asset items included in the tax return, or exceeds two million Euros.

The incorrect classification or valuation of asset or liability items which objectively exist, for which the criteria actually applied have been stated in the financial statements or in other documents of fiscal relevance, the violation of criteria for establishing the fiscal year of competence, or the irrelevance or non-deductibility of real liability items, do not constitute offences relevant for the application of the provisions of paragraph 1.

Except in the circumstances covered by paragraph 1-bis, evaluations which, overall, do not differ from the correct valuations by more than ten percent do not constitute the grounds for punishable offences. Any amounts within this percentage threshold are not considered when checking whether the thresholds for punishment under paragraph 1, subsections a) and b) have been exceeded."

Failure to submit a tax return (art. 5, Leg. Dec. 74/2000)

"Anyone who fails to submit a tax return when obliged to do so in order to evade income or value added taxes is punishable by imprisonment for from two to five years if the amount evaded, with regard to each of the individual taxes, exceeds fifty thousand Euros.

Anyone who fails to submit a withholding agents' tax return when obliged to do so is punishable by imprisonment for from two to five years if the amount of the taxes withheld and not paid to the State is more than fifty thousand Euros.

A return submitted within ninety days after the deadline, not signed or not submitted on the approved form is still considered to have been submitted for the purposes of the provisions of paragraphs 1 and 1-bis.

Unlawful compensation of taxes (art. 10 quater Leg. Dec. 74/2000)

"Anyone who fails to pay the sums due by using credits to which they are not entitled for purposes of

compensation, pursuant to article 17 of Legislative Decree no. 241 of 9 July 1997, for an annual amount in excess of fifty thousand Euro, is punishable by imprisonment for from six months to two years.

Anyone who fails to pay the sums due by using non-existent credits for purposes of compensation, pursuant to article 17 of Legislative Decree no. 241 of 9 July 1997, for an annual amount in excess of fifty thousand Euro, is punishable by imprisonment for from one year and six months to six years."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25-quinquiesdecies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> False tax returns using invoices or other documents relating to non-existent transactions (art. 2, paragraph 1, Leg. Dec. no. 74 of 10 March 2000); False tax returns using other forms of deception (art. 3, Leg. Dec. no. 74 of 10 March 2000); Issue of invoices or other documents for non-existent transactions (art. 8, paragraph 1, Leg. Dec. no. 74 of 10 March 2000) 	<p>Up to 500 quotas</p> <p>If the profit generated for the organisation has been high, the fine is increased by a third.</p>	<p>The banning measures contained in article 9, paragraph 2, subsections c), d) and e) are applied:</p> <ul style="list-style-type: none"> ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.
<ul style="list-style-type: none"> False tax returns using invoices or other documents for non-existent transactions (art. 2, paragraph 2-bis Leg. Dec. no. 74 of 10 March 2000) Issue of invoices or other documents for non-existent transactions (art. 8, paragraph 2-bis, Leg. Dec. no. 74 of 10 March 2000) Concealment or destruction of accounting documents (art. 10, Leg. Dec. no. 74 of 10 March 2000) Tax evasion through fraud (art. 11, Leg. Dec. no. 74 of 10 March 2000) Failure to submit a tax return (art. 5, Leg. Dec. no. 74, 10 March 2000) Unlawful compensation of taxes (art. 10 quater Leg. Dec. no. 74, 	<p>Up to 400 quotas</p> <p>If the profit generated for the organisation has been high, the fine is increased by a third.</p>	<p>The banning measures contained in article 9, paragraph 2, subsections c), d) and e) are applied:</p> <ul style="list-style-type: none"> ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.

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Offence	Fines	Debarment
10 March 2000)		
<ul style="list-style-type: none"> Untruthful tax returns (art. 4, Leg. Dec. no. 74 10 March 2000) 	<p>Up to 300 quotas</p> <p>If the profit generated for the Organisation has been high, the fine is increased by a third.</p>	<p>The banning measures contained in article 9, paragraph 2, subsections c), d) and e) are applied:</p> <ul style="list-style-type: none"> ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.

A.7.21. Art. 25 sexiesdecies - Smuggling offences***Smuggling in the movement of goods across land borders and customs areas (art. 282, Presidential Decree no. 43/1973)***

"A fine of at least twice and not more than ten times the customs duties payable is enforced against anyone who: a) brings foreign goods into the country across the land border in violation of the provisions, prohibitions and restrictions established in article 16; b) unloads or stores foreign goods in the space between the border and the nearest customs post; c) is found with foreign goods concealed on their person, in their luggage, in parcels or linen or amongst goods of other kinds, or in any means of transport, with the aim of evading customs inspection; d) removes goods from customs areas without having paid the relative duty or having guaranteed its payment, subject to the provisions of art. 90; e) takes domestic or imported goods subject to export duties outside the customs territory in the conditions described in the previous points; f) possesses foreign goods in the circumstances envisaged by article 25, paragraph 2 with regard to the crime of smuggling".

Smuggling in the movement of goods across border lakes (art. 283, Presidential Decree no. 43/1973)

"A fine of at least twice and not more than ten times the customs duties payable is enforced against the master of a vessel who: a) introduces foreign goods into the Porlezza basin across Lake Maggiore or Lake Lugano without presenting them to one of the Italian customs posts closest to the border, with the exception envisaged in paragraph 3 of article 102; b) when transporting foreign goods by water in the areas of Lake Lugano where there are no customs posts, steers a course close to the Italian shores opposite the foreign shores, or anchors, lies off, or in any way establishes communication with Italian customs territory to facilitate the landing or taking-on board of goods, without the permission of the customs authority, except in circumstances of force majeure. Anyone concealing foreign goods in the vessel to evade customs inspection is punishable by the same punishment."

Smuggling in the movement of goods by sea (art. 284, Presidential Decree no. 43/1973)

"A fine of at least twice and not more than ten times the customs duties payable is enforced against the master of a vessel who: a) when transporting foreign goods in their vessel, steers a course close to the Italian shores opposite the foreign shores, or anchors, lies close to the shore without the permission of the customs, except in circumstances of force majeure; b) when transporting foreign goods, lands in locations where there are no customs posts, or lands or trans-ships goods in breach of the provisions, prohibitions and restrictions established in art. 16, except in circumstances of force majeure; c) transports foreign goods without a manifest in vessels having net tonnage not exceeding two hundred tonnes, in cases where a manifest is required by law; d) does not have the foreign goods or the Italian goods being exported with refund of dues which should be there according to the manifest and other customs documents on board at the time of departure of the vessel; e) transports goods between foreign customs posts in a vessel having net tonnage not exceeding fifty tonnes without the relative bill of entry; f) has taken foreign goods leaving the customs territory on board a vessel having net tonnage not exceeding fifty tonnes without complying with the provisions of art. 254 for the embarkation of ships' stores. Anyone concealing foreign goods in the vessel to evade customs inspection is punishable by the same punishment."

Smuggling in the movement of goods by air (art. 285, Presidential Decree no. 43/1973)

"A fine of at least twice and not more than ten times the customs duties payable is enforced against the captain of an aircraft who: a) transports foreign goods into Italian territory without a manifest when this is required; b) does not have the foreign goods which should be there according to the manifest and other customs documents on board the aircraft at the time of departure; c) removes goods from the aircraft's places of call without performing the regulation customs procedures; d) lands in a location which is not a

customs airport and fails to declare the landing to the Authorities specified by art. 114 in the shortest possible time. In these cases the aircraft itself is considered to have been smuggled into the customs territory, and not just the cargo. Anyone who drops foreign goods into the customs territory from an aircraft in flight, or conceals them in the vessel to evade customs inspection, is punishable by the same punishment. The aforesaid punishments apply independently of those enforced for the same actions by the special laws on air travel, since the latter do not refer to customs matters."

Smuggling in the customs-free zones (art. 286, Presidential Decree no. 43/1973)

"A fine of at least twice and not more than ten times the customs duties payable is enforced against anyone in the customs-free zones listed in art. 2 who builds up unauthorised stores of foreign goods subject to customs duties, or accumulates them in quantities higher than the permitted amounts."

Smuggling due to unlawful use of goods imported with customs facilitations (art. 287 DPR n. 43/1973)

"A fine of at least twice and not more than ten times the customs duties payable is enforced against anyone who uses some or all of foreign goods imported under exemption and with reduction of duties for a purpose or use other than the one for which the exemption or reduction is granted, subject to the provisions of art. 140."

Smuggling in customs depots (art. 288, Presidential Decree no. 43/1973)

"A concessionaire of a privately owned customs warehouse who holds in it foreign goods for which the legally required entry declaration has not been made, or which have not been entered in the deposit registers, is punishable with a fine of at least twice and not more than ten times the customs duties payable."

Smuggling in cabotage and the circulation of goods (art. 289, Presidential Decree no. 43/1973)

"A fine of at least twice and not more than ten times the customs duties payable is enforced against anyone who introduces foreign goods into the State in substitution for Italian or nationalised goods shipped under cabotage or in circulation."

Smuggling in the export of goods eligible for refund of customs duty (art. 290 DPR n. 43/1973)

"Anyone who fraudulently obtains, without entitlement, the refund of customs duties granted on the importation of raw materials used in the manufacture of Italian goods which are then exported is punishable by a fine of at least twice and no more than ten times the amount of the refund unlawfully obtained or applied for."

Smuggling in temporary import or export (art. 291, Presidential Decree no. 43/1973)

"Anyone who tampers with goods or uses other fraudulent measures in temporary import or export operations or in reimport or reexport operations to avoid the payment of duties which would otherwise be due is punishable by a fine of at least twice and not more than ten times the amount of the duties concerned, even if the evasion attempt is unsuccessful."

Other forms of smuggling (art. 292, Presidential Decree no. 43/1973)

"Anyone who evades the payment of customs duties on goods, in circumstances not covered by the above articles, is punishable by a fine of at least twice and not more than ten times the duties concerned."

Aggravating circumstances for smuggling offences (art. 295, Presidential Decree no. 43/1973)

"The offences covered by the previous articles are punishable with a fine of at least five times and not more than ten times the customs duties payable if the smuggler makes use of means of transport belonging to

persons not involved in the crime. For the same offences, the fine is accompanied by imprisonment for from three to five years: a) if the guilty party is found to be armed when committing the offence, or immediately afterwards in the zone under surveillance; b) if three or more persons guilty of smuggling are found together, in conditions which obstruct the work of the police, when committing the offence, or immediately afterwards in the zone under surveillance; c) if the offences are related to another crime against public trust or the public administration; d) if the guilty party is a member of a conspiracy for the commission of smuggling crimes, and the offence committed is one of those for which the conspiracy was created; d-bis) if the amount of the customs duties payable exceeds € 100,000.00. For the same offences, the fine is combined with imprisonment for up to three years if the amount of the customs duties payable is over € 50,000.00 and not more than € 100,000.00."

Smuggling of foreign processed tobaccos (art. 291-bis of Presidential Decree no. 43/1973)

"Anyone who brings into the country, or sells, transports, purchases or possesses within the country, more than ten standard kilograms of smuggled foreign processed tobacco is punishable by a fine of € 5.16 for every standard gram of product, as defined by article 9 of law no. 76 of 7 March 1985, and imprisonment for from two to five years.

If the offences referred to in paragraph 1 concern up to ten standard kilograms of foreign processed tobacco, they are punishable by a fine of € 5.16 for every standard gram of product, and of at least € 516.45".

Aggravating circumstances in case of smuggling of foreign processed tobaccos (art. 291-ter of Presidential Decree no. 43/1973)

"The punishment is increased if the offences covered by article 291-bis are committed using means of transport belonging to persons not involved in the crime.

In the cases covered by article 291-bis, the punishment comprises a fine of € 25.82 for every standard gram of product, and imprisonment for from three to seven years, when: a) the guilty party uses weapons, or is proven to have been carrying them, when committing the crime or during actions intended to guarantee the price or profit from the crime or to avoid detection and punishment; b) the offender is found together with two or more persons in conditions which obstruct the work of the police, when committing the offence, or immediately afterwards; c) the offences are related to another crime against public trust or the public administration; d) when committing the crime the offender used means of transport with their type-approved characteristics modified or changed in a manner which obstructs the work of the policy or causes a hazard to public safety; e) when committing the offence, the offender made use of partnerships or joint stock companies, or made use of funds established in any way in States which have not ratified the Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime signed in Strasbourg on 8 November 1990, ratified and implemented by law no. 328 of 9 August 1993, or States which have not signed and ratified judicial cooperation conventions with Italy covering the crime of smuggling."

Criminal conspiracy for the smuggling of foreign processed tobaccos (art. 291-quater of Presidential Decree no. 43/1973)

"When three or more people form an association for the purpose of committing more than one of the crimes envisaged by article 291-b, the people who promote, establish, direct, organise or finance the conspiracy shall be punishable, for this fact alone, by imprisonment for from three to eight years.

All members of the criminal conspiracy are punishable by imprisonment for from one to six years. 3. The punishment is increased if the conspiracy has ten or more members. 4. If the conspiracy is armed, or if the circumstances envisaged by points d) or e) of paragraph 2 of article 291-ter apply, the punishment is imprisonment for from five to fifteen years in the cases covered by paragraph 1 of this article, and from four to ten years in the cases covered by paragraph 2. A conspiracy is considered to be armed when the members have access to weapons or explosives, even if they are concealed or kept in a place of storage,

for the pursuance of the association's aims.

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25- sexiesdecies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
<ul style="list-style-type: none"> Smuggling offences (articles 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 295, 291 bis, 291 ter and 291 quater of Presidential Decree no. 43/1973) - for customs duties of over 100,000 Euro. 	Up to 400 quotas	<p>The banning measures contained in article 9, paragraph 2, subsections c), d) and e) are applied:</p> <ul style="list-style-type: none"> ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; ban on advertising goods or services.
<ul style="list-style-type: none"> Smuggling offences (articles 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 295, 291 bis, 291 ter and 291 quater of Presidential Decree no. 43/1973) - for customs duties of less than 100,000 Euro. 	Up to 200 quotas	<p>The banning measures contained in article 9, paragraph 2, subsections c), d) and e) are applied:</p> <ul style="list-style-type: none"> ban on negotiating with the Public Administration except in order to obtain public services; disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted; d) ban on advertising goods or services.

A.7.22. Art. 25 septiesdecies - Offences against the cultural heritage**Theft of cultural assets (Art. 518-bis of the Italian Criminal Code)**

"Anyone who takes possession of a movable cultural asset belonging to others by stealing it from its holder for purposes of gain for themselves or others, or who takes possession of cultural assets belonging to the State discovered underground or on the seabed, is punishable by imprisonment for from two to six years and a fine of from 927 to 1,500 Euros.

The punishment is imprisonment for from four to ten years and a fine of from 927 to 2,000 Euros if one or more of the aggravating circumstances envisaged by the first paragraph of article 625 apply, or if the theft of cultural assets belonging to the State, discovered underground or on the seabed, is committed by a person who has been awarded legal permission to search for the said assets."

Misappropriation of cultural assets (Art. 518-ter of the Italian Criminal Code)

"Anyone who, for the purpose of unlawful gain for themselves or others, takes possession of a cultural asset belonging to someone else which is in their possession for any reason is punishable by imprisonment for a period of between one and four years and a fine of from 516 to 1,500 Euros.

The penalty is increased when the offence is committed with regard to articles held on deposit due to force of circumstances."

Receiving stolen cultural assets (Art. 518-quater of the Italian Criminal Code)

"Except in the case of complicity in the crime, anyone acquiring, receiving or concealing cultural assets derived from any offence, or involved in the acquisition, receipt or concealment of the same, in order to obtain gain for themselves or others, is punishable by imprisonment for from four to ten years and a fine from 1,032 to 15,000 Euros.

The punishment is increased if the offence relates to cultural assets deriving from aggravated robbery pursuant to art. 628, paragraph 3 and aggravated extortion pursuant to art. 629, paragraph 2.

The provisions of this article are applied even if the person who committed the offence from which the cultural assets originated cannot be charged or punished, or if there are procedural reasons preventing the prosecution of this crime."

Forgery of private agreements relating to cultural assets (Art. 518-octies of the Italian Criminal Code)

"Anyone who forges the whole or part of a private agreement, or modifies, destroys, suppresses or conceals a true private agreement relating to movable cultural assets in order to make their provenance appear lawful, is punishable by imprisonment for from one to four years.

Anyone who makes use of a private agreement as per the first comma, without having helped to write or forge it, is punishable by imprisonment for from eight months to two years and eight months."

Offences with regard to the disposal of cultural assets (Art. 518-novies of the Italian Criminal Code)

"Punishment comprising imprisonment for from six months to two years and a fine of between 2,000 and 80,000 Euros will be enforced on:

- 1) anyone who disposes of cultural assets or places them on the market without the necessary authorisation;
- 2) anyone who is obliged to report the transfer of ownership or possession of cultural assets and who fails to do so within the permitted thirty day term;
- 3) anyone who disposes of a cultural asset subject to a first option right who hands over the item before the expiry of the term of sixty days after the date of receipt of the notification of transfer."

Unlawful importation of cultural assets (Art. 518-decies of the Italian Criminal Code)

"Anyone, except in cases of complicity in the offences envisaged by articles 518-quater, 518-quinquies, 518-sexies and 518-septies, who imports cultural assets obtained by criminal means or further to digs undertaken without authorisation when required by the legislation of the State in which the find was made, or exported from another State in breach of the legislation which protects the cultural heritage of the said State, is punished by imprisonment for from two to six years and a fine of from 258 to 5,165 Euros."

Unlawful shipment abroad or exportation of cultural assets (Art. 518-undecies of the Italian Criminal Code)

"Anyone who transfers abroad cultural assets, items of artistic, historic, archaeological, ethno-anthropological, bibliographical, documentary or archival interest, or other items covered by specific protective measures under legislation on cultural assets, without a free circulation certificate or export licence, is punishable by imprisonment for from two to eight years and a fine of up to 80,000 Euros.

The punishment envisaged in the first comma also applies to anyone who does not ensure that cultural assets, items of artistic, historic, archaeological, ethno-anthropological, bibliographical, documentary or archival interest, or other items covered by specific protective measures under legislation on cultural assets, for which temporary shipment abroad or exportation has been authorised, return to Italy on expiry of the permitted term, and to anyone who issues false declarations in order to prove to the competent exportation office that items of cultural interest do not legally require authorisation in order to leave the country."

Destruction, dispersal, damaging, disfigurement, vandalising or unlawful use of cultural or landscape assets (Art. 518-duodecies, Italian Criminal Code)

"Anyone who destroys, disperses, damages or renders totally or partially unusable cultural or landscape assets belonging to themselves or others is punishable by imprisonment for from two to five years and a fine of from 2,500 to 15,000 Euros.

Anyone who, except in the cases covered by the first comma, disfigures or vandalises cultural or landscape assets belonging to themselves or others, or uses cultural assets for a purpose incompatible with their historic or artistic character, or which is detrimental for their conservation or condition, is punishable by imprisonment for from six months to three years and a fine of from 1,500 to 10,000 Euros.

The sentence may be suspended on condition that the places concerned are restored to their previous state or the harmful or dangerous consequences of the offence are eliminated, or that the offender performs community service for a specified period not exceeding the duration of the suspended sentence, by the procedures specified by the judge at the time of sentencing."

Counterfeiting of artworks (Art. 518-quaterdecies of the Italian Criminal Code)

"Punishment comprising imprisonment for from one to five years and a fine of from 3,000 to 10,000 Euros will be enforced on:

1) anyone who counterfeits, forges or copies a painting, sculpture or print, an antique or an item of historic or archaeological interest;

2) anyone who, even if not an accomplice to the counterfeiting, forging or copying, offers for sale, possesses for the purpose of sale, brings into the country for that purpose or in any way places in circulation, as authentic, counterfeit, forged or copied paintings, sculptures or prints, antiques or objects of historic or archaeological interest;

3) anyone who, being aware that they are fake, authenticates counterfeit, forged or copied objects as per points 1) and 2);

4) anyone who, being aware that they are fake, authenticates or helps to authenticate counterfeit, forged or copied objects as per points 1) and 2) through any other declarations, expert opinions, publications, the application of stamps or labels or by any other means.

The counterfeit, forged or copied works or objects referred to in the first comma are always confiscated, unless they are the property of people not implicated in the crime. The sale of the confiscated items in auctions of the proceeds of crime is prohibited indefinitely."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25 septiesdecies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
Art. 518-novies of the Italian Criminal Code)	from one hundred to four hundred quotas	Debarment as per article 9, paragraph 2 is applied for a period of not more than two years:
Articles 518-ter, 518-decies and 518-undecies	from two hundred to five hundred quotas	<ul style="list-style-type: none"> • Debarment from business; • Suspension or termination of authorisations, licences or concessions which have enabled the commission of the offence;
Articles 518-duodecies and 518-quaterdecies	from three hundred to seven hundred quotas	<ul style="list-style-type: none"> • Ban on negotiating with the public administration except in order to obtain public services; • Disqualification from facilitations, loans, grants or subsidies and the possible revocation of any already granted;
Articles 518-bis, 518-quater and 518-octies	from four hundred to nine hundred quotas	<ul style="list-style-type: none"> • Ban on advertising goods or services.

A.7.23. Art. 25-duodevicies - Laundering of cultural assets and devastation and plundering of cultural and landscape assets

Laundering of cultural assets (Art. 518-sexies of the Italian Criminal Code)

"Except in the case of complicity in the crime, anyone who substitutes or transfers cultural assets which are the proceeds of a criminal offence, or who carries out other operations in relation to these items in such a way as to conceal their criminal origins, is punishable by imprisonment for from five to fourteen years and a fine of from 6,000 to 30,000 Euros.

The penalty is reduced if the cultural assets originate from crime punishable by less than five years' imprisonment.

The provisions of this article are applied even if the person who committed the offence from which the cultural assets originated cannot be charged or punished, or if there are procedural reasons preventing the prosecution of this crime."

Devastation and plundering of cultural and landscape assets (Art. 518-terdecies of Italian Criminal Code)

"Anyone who, except in the circumstances covered by article 285, devastates or plunders cultural or landscape assets or cultural institutions and locations is punishable by imprisonment for from ten to sixteen years."

The table below summarises the punishments to which the organisation is liable with regard to the offences covered by article 25 duodevicies of Leg. Dec. 231/2001, in the event that their commission by members of its senior management and/or their subordinates results in a benefit or advantage for the organisation.

Offence	Fines	Debarment
Articles 518-sexies and 518-terdecies of the Italian Criminal Code	from five hundred to one thousand quotas	If an organisation or one of its organisational units is used on a permanent basis for the sole or main purpose of allowing or facilitating the commission of the crimes referred to in comma 1, definitive debarment from business as per art. 16, comma 3 shall be applied.

Annex B - The "Leg. Dec. 231 Protocols"

ID	"Risk" areas	Internal procedural rules applicable
1	Negotiation and signing of contracts with the Public Administration	<ul style="list-style-type: none"> Procedure P111 - Sales and tenders management Procedure P110 - Procurement management Instruction I255 - Registering initiatives and preparing offers Regulation D314 - Trade Strategy Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy Procedure P144 - Anti-Bribery System Management Procedure P145 - Reports Management; Procedure P146 - Gifts, Entertainment and Hospitality Expenses Management.
2	Fulfilment of contracts with the Public Administration	<ul style="list-style-type: none"> Procedure P116 - Production Management Instruction I222 - Control of materials in the worksite Procedure P115 - Project Management Procedure P121 - Management of Administrative, Accounting and Financial Statement Processes Procedure P111 - Sales and tenders management Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Anti-Bribery System Management Procedure P145 - Reports Management; Procedure P146 - Gifts, Entertainment and Hospitality Expenses Management.
3	Selection and analysis of sales consultants and agents and negotiation and management of the relative contracts	<ul style="list-style-type: none"> Procedure P110 - Procurement management Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Anti-Bribery System Management Procedure P145 - Reports Management; Procedure P146 - Gifts, Entertainment and Hospitality Expenses Management.
4	Management of public grants or subsidies (for use for funded training activities)	<ul style="list-style-type: none"> Procedure P120 - Human resources management Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P145 - Reports Management;
5	Management of relations with the Public Administration and Supervisory Authorities.	<ul style="list-style-type: none"> Procedure P132 - Managing relations with the Public Administration and Supervisory Authorities Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Anti-Bribery System Management Procedure P145 - Reports Management;
6	Management of relations with public certifying bodies	<ul style="list-style-type: none"> Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Anti-Bribery System Management

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ID	"Risk" areas	Internal procedural rules applicable
		<ul style="list-style-type: none"> Procedure P145 -Reports Management:
7	Management of relations with private certifying bodies	<ul style="list-style-type: none"> Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Anti-Bribery System Management Procedure P145 -Reports Management;
8	Management of relations with private financial and insurance institutions and professionals and rating agencies	<ul style="list-style-type: none"> Regulation D310 - Salcef Group Code of Ethics and Conduct Procedure P141 - Procedure for the internal management and external disclosure of inside information and maintenance of the insider list
9	Management of litigation and relations with the Judicial Authorities	<ul style="list-style-type: none"> Procedure P158 - Litigation management; Procedure P120 - Human resources management Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Anti-Bribery System Management Procedure P145 -Reports Management;
10	Management of fiscal obligations	<ul style="list-style-type: none"> Procedure P121 - Management of Administrative, Accounting and Financial Statement Processes Regulation D310 - Salcef Group Code of Ethics and Conduct Procedure P156 - Corporate Planning and Control Activities).
11	Management of professional consultancy and service contracts (non-commercial)	<ul style="list-style-type: none"> Procedure P110 - Procurement management Instruction I213 - Supplier qualification and assessment Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Anti-Bribery System Management Procedure P145 -Reports Management
12	Staff selection, hiring, employment, assessment and remuneration	<ul style="list-style-type: none"> Procedure P120 - Human resources management Instruction I245 - Selection of incoming staff; Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Anti-Bribery System Management Procedure P145 -Reports Management;
13	Staff administration, management of missions and expense refunds	<ul style="list-style-type: none"> Procedure P120 - Human resources management Procedure P121 - Management of Administrative, Accounting and Financial Statement Processes Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Anti-Bribery System Management Procedure P145 -Reports Management;
14	Finance and cash flow management	<ul style="list-style-type: none"> Procedure P121 - Management of Administrative, Accounting and Financial Statement Processes

ID	"Risk" areas	Internal procedural rules applicable
		<ul style="list-style-type: none"> Regulation D310 - Salcef Group Code of Ethics and Conduct Procedure P156 - Corporate Planning and Control Activities
15	Managing gifts, hospitality and entertainment expenses	<ul style="list-style-type: none"> Regulation D310 - Salcef Group Code of Ethics and Conduct Regulation D301 - Salcef Group Integrated Policy; Procedure P144 - Anti-Bribery System Management Procedure P145 - Reports Management; Procedure P146 - Gifts, Entertainment and Hospitality Expenses Management.
16	Planning and control	<ul style="list-style-type: none"> Procedure P121 - Management of Administrative, Accounting and Financial Statement Processes Regulation D310 - Salcef Group Code of Ethics and Conduct Procedure P156 - Corporate Planning and Control Activities
17	General accounting, financial statements and other corporate reporting	<ul style="list-style-type: none"> Procedure P121 - Management of Administrative, Accounting and Financial Statement Processes Instruction I247 - Requests for access to IT systems Regulation D310 - Salcef Group Code of Ethics and Conduct Procedure P139 - Managing transactions with related parties of Salcef Group S.p.A. Procedure P140 - Reporting Obligations to Nominated Adviser; Procedure P141 - Procedure for the internal management and external disclosure of inside information and maintenance of the insider list; Procedure P142 - Procedure concerning Internal Dealing Procedure P156 - Corporate Planning and Control Activities
18	Procurement of goods, works and services	<ul style="list-style-type: none"> Instruction I213 - Supplier qualification and assessment; Regulation D310 - Salcef Group Code of Ethics and Conduct Procedure P110 - Procurement management Regulation D343 - Regulations of Salcef Group Supplier Qualification System; Regulation D336 - Suppliers' Code of Conduct;
19	Management of transactions with Related Parties and intra-group relations	<ul style="list-style-type: none"> Procedure P121 - Management of Administrative, Accounting and Financial Statement Processes Procedure P139 - Managing transactions with related parties of Salcef Group S.p.A.; Regulation D310 - Salcef Group Code of Ethics and Conduct
20	Management of recurrent and non-recurrent operations	<ul style="list-style-type: none"> Regulation D310 - Salcef Group Code of Ethics and Conduct Procedure P140 - Reporting Obligations to Nominated Adviser
21	Management of corporate bureaucratic obligations	<ul style="list-style-type: none"> Regulation D310 - Salcef Group Code of Ethics and Conduct Procedure P140 - Reporting Obligations to Nominated Adviser;
22	Negotiation and signing of	<ul style="list-style-type: none"> Procedure P111 - Sales and tenders management Procedure P110 - Procurement management

ID	"Risk" areas	Internal procedural rules applicable
	contracts with private parties	<ul style="list-style-type: none"> • Instruction I255 - Registering initiatives and preparing offers • Regulation D314 - Trade Strategy; • Regulation D310 - Salcef Group Code of Ethics and Conduct • Regulation D301 - Salcef Group Integrated Policy; • Procedure P144 - Anti-Bribery System Management • Procedure P145 -Reports Management; • Procedure P146 - Gifts, Entertainment and Hospitality Expenses Management.
23	Fulfilment of contracts with private parties	<ul style="list-style-type: none"> • Procedure P110 - Procurement management • Procedure P116 - Production Management • Instruction I211 - Writing and managing work schedules • Instruction I222 - Control of materials in the worksite;; • Procedure P115 - Project Management; • Procedure P121 - Management of Administrative, Accounting and Financial Statement Processes • Procedure P111 - Sales and tenders management; • Regulation D310 - Salcef Group Code of Ethics and Conduct • Regulation D301 - Salcef Group Integrated Policy; • Procedure P144 - Anti-Bribery System Management • Procedure P145 -Reports Management • Procedure P146 - Gifts, Entertainment and Hospitality Expenses Management
24	Management communications of relations with the media and	<ul style="list-style-type: none"> • Regulation D310 - Salcef Group Code of Ethics and Conduct • Procedure P141 - Procedure for the internal management and external disclosure of inside information and maintenance of the insider list.
25	Management environmental issues of	<ul style="list-style-type: none"> • Corporate Social Responsibility (CSR) Report; • Regulation D310 - Salcef Group Code of Ethics and Conduct • Instruction I271 - Waste Management; • Instruction I272 - Ballast and Excavated Earth and Rock Sampling • Regulation D301 - Salcef Group Integrated Policy; • Regulation D302 - Scope and Context of the Integrated Management System.
26	Occupational health and safety management and	<ul style="list-style-type: none"> • Regulation D301 - Salcef Group Integrated Policy; • Regulation D302 - Scope and Context of the Integrated Management System; • Regulation D310 - Salcef Group Code of Ethics and Conduct • Regulation D322 - Risk Assessment Document (RAD) • Regulation D323 - Work-Related Stress Risk Assessment; • Regulation D316 - Fire Risk Assessment; • Procedure P120 - Human resources management • Regulation D325 - PPE Catalogue;; • Instruction I280 - Road Safety and Emergency Management; • Regulation D324 - Collection of Risk Assessment Forms; • Regulation D326 - Risk Assessment for Manual Handling of Loads;

ID	"Risk" areas	Internal procedural rules applicable
		<ul style="list-style-type: none"> • Regulation D340 - Assessment of the Biological Risk of COVID-19 and Protocol for the sharing of regulation for containing the spread of Covid-19 in workplaces/on sites; • Regulation D345 - Electromagnetic Field Risk Assessment; • Regulation D318 - Chemical Risk Assessment; • Regulation D319 - Vibration Risk Assessment; • Regulation D320 - Noise Risk Assessment; • Regulation D321 - Electrical Risk Assessment.
27	IT system management	<ul style="list-style-type: none"> • Instruction I259 - Backups, Automatic Batches and Disaster Recovery • Instruction I224 - Use of Corporate ownCloud • Instruction I239 - ICT Change Management; • Instruction I258 - Access to the Data Processing Centre; • Instruction I247 - Requests for access to IT systems • Instruction I260 - Use of Salcef Management Interface • Regulation D310 - Salcef Group Code of Ethics and Conduct
28	Processing of Personal Data	<ul style="list-style-type: none"> • Procedure P137 - Salcef Group Data Protection Management • Procedure P120 - Human resources management • Regulation D331 - Policy for the Use of the Salcef Group IT System.

The latest version of the above documents is available in the MY SALCEF corporate ERP system.



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