

MUVIQ s.r.l.

Organizational, management and control model pursuant to Legislative Decree No. 231 of 8 June 2001

General Part

(English translation: in case of discrepancy between the Italian version and the translated version, the Italian version prevails)

Edition	Date	Approval	Nature of the changes
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01	-	Not necessary	Change of company name from Propulsion Solutions s.r.l. to Muv iq s.r.l.
02	28/05/2025	Board of Directors	Risk assessment execution and review General Part and Special Part

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1 LEGISLATIVE DECREE No. 231 OF 8 JUNE 2001

1.1 *Administrative liability of legal entities*

With Legislative Decree No. 231 of 8 June 2001 (hereinafter, the “Legislative Decree 231/2001”), in implementation of the delegation conferred to the Government with art. 11 of Law No. 300 of 29 September 2000, the discipline of the “liability of entities for administrative offences deriving from a crime” was introduced into our legal system.

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

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

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

The liability of the entity may also occur if the underlying offence is configured in the form of an attempt (pursuant to art. 26 of Legislative Decree 231/2001), that is to say when the acting subject carries out suitable acts aimed unequivocally at committing the offence and the action is not carried out or the event does not occur.

1.2 *The perpetrators of the offence*

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

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

If the perpetrator of the offence or administrative offence is one of the top management, a presumption of liability is established, in consideration of the fact that such natural person expresses, represents and implements the management policy of the entity. There is, however, no presumption of liability on the part of the entity in the case in which the perpetrator of the crime or administrative offence is a person subject to the direction or supervision of one of the “top management” entities, since in this case the unlawful act of the subordinate entity entails the liability of the entity only if it appears that its commission was made possible by the failure to comply with the obligations of direction or supervision.

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

1.3 *Categories of offences provided for by Legislative Decree 231/2001*

The company can be held liable only for the offences – so-called predicate offences – provided for by Legislative Decree 231/2001 or in any case by a law that came into force before the commission of the act constituting the offence.

As of the date of approval of this document, the predicate offences belong to the categories indicated below:

- misappropriation of funds, fraud against the State or other public body or for the purpose of obtaining public funds and computer fraud against the State, a public body or the European Union or for the purpose of obtaining public funds, computer fraud against the State or a public body and fraud in public procurement (art.24);
- cybercrime and unlawful data processing (art. 24-bis);
- organized crime (art. 24-ter);
- embezzlement, improper allocation of money or movable property, extortion, undue inducement to give or promise benefits and corruption (art. 25);
- forgery of money, public credit cards, revenue stamps and distinctive signs or trademarks (art. 25-bis);
- offences against industry and trade (art. 25-bis.1);
- corporate offences (art. 25-ter);
- offences for the purpose of terrorism or subversion of democratic (art. 25-quater);
- female genital mutilation practices (art.25-quater.1);
- offences against the individual (art. 25-quinquies);
- market abuse (art. 25-sexies) and other market abuse offences (art. 187-quinquies TUF);
- manslaughter, serious bodily harm and grievous bodily harm committed in violation of accident prevention regulations and occupational health and safety protection (art. 25-septies);
- receiving, laundering and use of money, goods or other assets of unlawful origin, including self-laundering (art. 25-octies);
- offences relating to non-cash means of payment (art. 25-octies.1) and other offences relating to non-cash payment instruments (art. 25-octies.1, paragraph 2);
- copyright violation offences (art. 25-novies);
- inducement not to make statements or to make false statements to the judicial authorities (art. 25-decies);
- environmental offences (art. 25-undecies);
- employment of non-EU nationals without valid residence permits (art. 25-duodecies);
- racism and xenophobia (art. 25-terdecies);
- sporting fraud offences, unauthorized exercise of gambling and betting activities using prohibited devices (art. 25-quaterdecies);
- tax offences (art. 25-quinquiesdecies);
- smuggling (art. 25-sexiesdecies);
- offences against cultural heritage (art. 25-septiesdecies);
- recycling of cultural goods and devastation and plundering of cultural and landscape goods (art. 25-duodevices);
- liability of entities for administrative offences dependent on crime [including the administrative liability of entities operating in the virgin oil supply chain] (art. 12, Law no. 9/2013);
- transnational offences (art. 10, Law no. 146/2006).

The applicability of each category of offence to MUVIQ s.r.l. (hereinafter “MUVIQ” or the “Company”) is the subject of further investigation in the Special Parts.

1.4 The sanctions

The sanctioning system provided for by Legislative Decree 231/2001 to which the company may be subjected in the event of a conviction is divided into four types of sanction:

- **Pecuniary sanction:** it is always applied if the judge deems the company responsible. It is calculated through a system based on quotas, which are determined by the judge in number and amount: the number of quotas, to be applied between a minimum and a maximum that vary depending on the type of crime, depends on the seriousness of the crime, the degree of responsibility of the entity, the activity carried out to eliminate or mitigate the consequences of the crime or to prevent the commission of other crimes; the amount of the single quota must instead be established, between a minimum of Euro 258.23 and a maximum of Euro 1,549.37 depending on the economic and patrimonial conditions of the company. Article 12 of Legislative Decree 231/2001 provides for a series of cases in which the pecuniary sanction is reduced. It is expected that only the company is called to respond to the obligation for the payment of the pecuniary sanction, with its assets or with its mutual fund. Legislative Decree 231/2001 therefore excludes, regardless of the legal nature of the collective entity, that the members or associates are directly liable with their assets.
- **Interdictory sanctions:** these apply, in addition to the pecuniary sanction, only if expressly provided for the offence for which the company is convicted and only if at least one of the following conditions occurs:
 - the company has derived a significant profit from the offence and the offence was committed by a senior person or by a subordinate person if the commission of the offence was made possible by serious organizational deficiencies;
 - in case of repetition of the offences.

The interdictory sanctions provided for by Legislative Decree 231/2001 are the following:

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

Exceptionally applicable with definitive effects, the interdictory sanctions are temporary, with a duration that varies from three months to seven years and have as their object the specific activity of the company that committed the offence.

They can also be applied as a precautionary measure, before the conviction, at the request of the Public Prosecutor, if there are serious indications of the company's liability and well-founded and specific elements that suggest a concrete risk of further commission of crimes of the same nature as those being prosecuted.

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

- the entity has fully compensated the damage and has eliminated the harmful or dangerous consequences of the offence or has in any case effectively taken steps to do so;
- the entity has eliminated the organizational deficiencies that led to the offence by adopting and implementing organizational models suitable for preventing offences of the type that occurred;
- the entity made the profit obtained available for the purposes of confiscation.
- **Confiscation:** the conviction always includes the confiscation of the price or profit of the offence or of goods or other utilities of equivalent value. The profit of the offence has been defined by jurisprudence as the economic advantage of direct and immediate causal derivation from the offence and concretely determined net of the actual utility obtained by the damaged party within the scope of a possible contractual relationship with the entity.
- **Publication of the sentence of conviction :** this may be ordered when the company is sentenced to a prohibitive sanction; it consists in the publication of the sentence only once, in extract or in full, in one or more newspapers indicated by the judge in the sentence as well as by posting in the Municipality where the company has its main office, and is carried out at the expense of the company itself.

Although applied by the criminal court, all sanctions are administrative in nature. The framework of sanctions provided for by Legislative Decree 231/2001 is very severe, both for the high amount of pecuniary sanctions and because the interdictory sanctions can greatly limit the exercise of normal business activity, precluding a series of businesses.

Pursuant to paragraph 2 of art. 26 of Legislative Decree 231/2001, the company is not liable when it voluntarily prevents the performance of the action or the realization of the event.

Administrative sanctions against the company expire five years after the date of commission of the offence, except in cases where the statute of limitations is interrupted. The statute of limitations is interrupted in the event of a request for the application of precautionary interdictory measures and of a dispute over the administrative offence; in the latter case, the statute of limitations does not run until the sentence that defines the judgement becomes final. As a result of the interruption, a new period of limitations begins.

The final conviction of the company is registered in the national register of administrative sanctions for offences.

1.5 Organizational, management and control models: exempting conditions

Article 6 of Legislative Decree 231/2001 establishes that the entity, in the case of offences committed by senior management, is not liable if it demonstrates that:

- a) the governing body has adopted and effectively implemented, prior to the commission of the offence, an organizational, management and control model suitable for preventing offences of the type that occurred;
- b) the task of supervising the functioning and compliance with the Organizational, Management and Control Model pursuant to Legislative Decree 231/2001 (hereinafter “Model 231”) as well as proposing its updating has been entrusted to a body of the institution with autonomous powers of initiative and control (so-called “Supervisory Body”, hereinafter also “SB”);
- c) the persons committed the offence by fraudulently evading the aforementioned Model 231;
- d) there has been no omission or insufficient supervision by the Supervisory Body.

In the event that the offence is committed by individuals subject to the direction or supervision of senior personnel, the entity will be held liable for the crime only in the event of culpable failure to comply with the obligations of direction and supervision.

Therefore, the entity that, before the commission of the crime, adopts and concretely implements a Model 231 suitable for preventing crimes of the type that occurred, is exempt from liability if the conditions set out in art. 6 of Legislative

Decree 231/2001 are met. In this sense, Legislative Decree 231/2001 provides specific indications regarding the needs to which Models 231 must respond:

- identify activities in which there is a possibility that offences may be committed;
- provide for specific “protocols” aimed at planning the formation and implementation of the institution's decisions in relation to the offences to be prevented;
- identify ways of managing financial resources that are suitable for preventing the commission of such offences;
- provide for information obligations towards the Supervisory Body;
- introduce an internal disciplinary system capable of sanctioning failure to comply with the measures indicated in Model 231.

1.6 Offences committed abroad

Pursuant to art. 4 of Legislative Decree 231/2001, the entity may be held liable, in Italy, for the commission of certain offences abroad. In particular, art. 4 of Legislative Decree 231/2001 provides that entities having their main headquarters in the territory of the State are also liable in relation to offences committed abroad in the cases and under the conditions provided for by arts. 7 to 10 of the penal code, provided that the State of the place where the crime was committed does not take action against them.

Therefore, the entity is liable to prosecution when:

- in Italy it has its main office, i.e. the actual office where the administrative and management activities are carried out, possibly also different from the one where the company or the registered office is located (entities with legal personality), or the place where the activity is carried out continuously (entities without legal personality);
- the State of the place where the offence was committed is not taking action against the entity;
- the request of the Minister of Justice, to which punishment may be subject, is also referred to the entity itself.

These rules concern offences committed entirely abroad by top or subordinate subjects. For criminal conduct that has occurred even only partially in Italy, the principle of territoriality *pursuant to* art. 6 of the penal code applies, by virtue of which " *the offence is considered to have been committed in the territory of the State, when the action or omission that constitutes it has occurred there in whole or in part, or the event that is the consequence of the action or omission has occurred there* ".

1.7 The events that modified the entity

Legislative Decree 231/2001 regulates the liability regime of companies in the event of transformation, merger, split or transfer/contribution of a business.

In the event of **transformation** of the entity, liability for offences committed prior to the date on which the transformation took effect remains in place. The new entity will therefore be subject to the sanctions applicable to the original entity, for acts committed prior to the transformation.

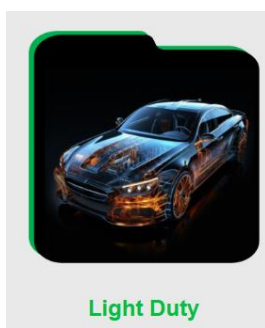
In the event of a **merger**, the entity resulting from the merger itself, even by incorporation, is liable for the offences for which the entities that participated in the merger were responsible. If the merger occurred before the conclusion of the judgment to ascertain the liability of the entity, the judge must take into account the economic conditions of the original entity and not those of the entity resulting from the merger.

In the event of a **demerger**, the liability of the split entity for offences committed prior to the date on which the split took effect remains in place and the entities benefiting from the split are jointly liable for the payment of the pecuniary sanctions imposed on the split entity within the limits of the value of the net assets transferred to each individual entity,

unless it is an entity to which the branch of activity in which the crime was committed has also been transferred in part; the interditory sanctions apply to the entity (or entities) in which the branch of activity in which the offences was committed has remained or has been merged. If the split occurred before the conclusion of the judgment to ascertain the liability of the entity, the judge must take into account the economic conditions of the original entity and not those of the entity resulting from the merger.

In the event of transfer/contribution of the company within which the offences was committed, without prejudice to the benefit of prior enforcement of the transferring entity, the transferee is jointly and severally liable with the transferring entity to pay the pecuniary sanction, within the limits of the value of the transferred company and within the limits of the pecuniary sanctions resulting from the mandatory accounting books or due for offences of which the transferee was in any case aware.

2 DESCRIPTION OF THE CORPORATE REALITY



2.1 MUVIQ s.r.l.

MUVIQ operates globally in the research, design and production of essential transmission systems for applications in the heavy-duty (e.g. trucks, agricultural machinery) and light-duty (car) sectors.

Leveraging its global R&D capabilities, MUVIQ is driving the future of mobility with passion and performance.

MUVIQ was born from a transfer of a branch of Dayco Europe srl which took place at the beginning of March 2023, from which the NewCo

called Propulsion Solutions s.r.l. was established

In addition to the San Bernardo d'Ivrea business complex, all industrial activities relating to the study, design, development, production and marketing of rigid components, integrated systems and/or modules for engine power transmission for applications intended for the automotive and industrial markets for original equipment (O.E.) and aftermarket and the independent spare parts market (aftermarket) were transferred to NewCo.

Subsequently, in May 2024, the private equity fund Aurelius acquired 100% of the business managed by Propulsion Solutions s.r.l. which subsequently changed its name to MUVIQ s.r.l.

As of the date of adoption of this version of Model 231, MUVIQ:

- holds control of the following companies:
 - Muviq (Suzhou) Automotive Systems Co. Ltd.;
 - Muviq India Power Transmission Private Limited (India);
 - Muviq Brazil Fabricação de Peças e Acessórios Ltda.
- It also operates abroad through two *branches* based in:
 - Nanterre (France);
 - Viernheim (Germany).

With over 25 years of experience, MUVIQ has established itself as a leading global supplier of system solutions for hybrid and internal combustion engines, known for our expertise in transferring power quietly and efficiently. MUVIQ's highly engineered drive systems enable us to meet the diverse and specific needs of customers around the world, spanning the commercial, automotive and industrial sectors with excellence and reliability.

MUVIQ has not only revolutionized the way we move around the world, but has also pioneered innovations in products, systems and partnerships that are designed to last.

MUVIQ has achieved the following certifications:

- IATF 16949:2016 – standard defining quality requirements for the automotive industry;
- ISO 45001:2018 – standard that defines the requirements for the management of health and safety at work;
- ISO 14001:2015 – standard that defines the requirements for environmental management.

MUVIQ believes it is essential to operate through an adequate Internal Control and Risk Management System in order to:

- guarantee its stakeholders healthy management of business activities by safeguarding the company's assets;
- ensure the efficiency and effectiveness of business processes and the reliability of information provided to corporate bodies and the market;
- ensure compliance with laws, regulations and company procedures;
- manage its operations sustainably in order to create a better future for people, civil society and the environment.

MUVIQ has decided to strengthen its Internal Control System through the implementation of Legislative Decree 231/2001 and the consequent adoption, by the Board of Directors, of the Organizational, Management and Control Model (hereinafter "Model 231") which took place in April 2024 (first issue).

In light of the organizational evolution and extraordinary operations that led to its establishment, MUVIQ deemed it necessary to proceed with the updating of its Model 231 also in order to evaluate the applicability, or otherwise, of the crimes included in Legislative Decree 231/2001 after the date of its first adoption.

2.2 The MUVIQ governance system

The Company adopts a “traditional” *governance system* characterized by the presence of the following corporate bodies:

- **Shareholders’ Meeting** competent to resolve, in both ordinary and extraordinary sessions, on matters reserved to it by law or by the Articles of Association;
- **Board of Directors** (composed of three directors), vested with the broadest powers for the management of the Company, with the sole exception of matters expressly reserved by law to the Shareholders’ Meeting or provided for in the Articles of Association;
- **Board of Statutory Auditors**, composed of three standing auditors and two alternate auditors, responsible for overseeing and verifying the formal correctness and substantive legality of the Company’s activities, as well as the functioning of the Internal Control and Risk Management System;
- **Audit Firm** entrusted with the statutory audit of the accounts, responsible for monitoring compliance with the law and adherence to sound management principles, in addition to assessing the adequacy of the Company’s organizational structure, internal control system, and administrative-accounting system.

2.3 MUVIQ’s Internal Control and Risk Management System

In line with national and international best practices, the Company has implemented an Internal Control and Risk Management System aimed at protecting and increasing corporate value.

The main tools that characterize the Internal Control and Risk Management System of MUVIQ are listed below:

- the **Articles of Association** which, in compliance with the provisions of the law in force, includes various provisions relating to corporate governance aimed at ensuring the correct performance of management activities;
- the **system of delegations and powers of attorney** which identifies the powers attributed to the individuals who, in various capacities, represent the Company for the performance of the relevant activities;
- the **company organization chart** that identifies the areas of responsibility and the lines of hierarchical and functional dependence in order to faithfully reflect the actual operation of the company functions;
- **organizational communications** through which the constitution of company functions is formalized, the hierarchical-functional relationships that characterize them, as well as the operational and decision-making responsibilities;
- the **system of procedures** aimed at regulating the management of company processes by defining the responsibilities and methods according to which operational activities must be managed.

Below are the other key elements that characterize MUVIQ's Internal Control and Risk Management System:

Intercompany Contracts

The intercompany contracts stipulated by MUVIQ with other companies of the Group have the purpose of regulating the services that one provides to the other and for this reason, in accordance with the reference *best practices*, they report among other things:

- the services provided;
- the fees, billing frequency and payment terms;
- the duration of the contract;
- the obligations of the parties who sign the contract.

Segregation of duties

The controls implemented by the Company guarantee the necessary segregation of duties and responsibilities so that there is no univocality in the subject who authorizes, executes and controls.

Traceability

All the activities carried out by the Company are aimed at ensuring compliance with the principle of "traceability" in order to allow the identification and monitoring, even in an ex-post phase, of the various steps that led to the formation of decisions. The methods of process management and archiving, both electronic and paper, of the documentation produced, guarantee the possibility of identifying even ex post:

- the resources involved during the execution of the activities;
- the steps that led to the decision-making and related implementation phases;
- the preventive and subsequent checks carried out.

3 Group Code of Ethics

Always attentive to the values of integrity and transparency in the conduct of business, the Company has adopted a Code of Ethics which contains the fundamental principles and values whose observance is essential for the regular conduct of activities, the reliability of management and the corporate image.

The Code of Ethics applies to MUVIQ and all companies it controls.

The Group's Code of Ethics expresses the commitment and ethical responsibilities assumed towards stakeholders (shareholders, employees, collaborators, suppliers, customers and commercial partners) in the belief that ethics in conducting business is an essential prerequisite for the success of MUVIQ and the companies it controls.

The principles and provisions of the Code of Ethics are an integral part of Model 231.

People who work for MUVIQ and for the companies it controls on the basis of an employment relationship and all those who act in the name and on behalf of the Group companies (e.g. collaborators, suppliers) are required not to engage in conduct that is contrary to the principles contained in the Code of Ethics.

The Code of Ethics establishes, as an essential principle of the work, the respect of the laws and regulations in force and of the ethical values commonly recognized in the conduct of business. The document has been published on the MUVIQ website and can be found at the following link: <https://www.muviqofficial.com/code-of-conduct/>

4 MUVIQ ORGANIZATIONAL, MANAGEMENT AND CONTROL MODEL

4.1 *The inspiring principles of Model 231*

In preparing Model 231, the Company took into account its internal control system, in order to verify its ability to prevent the types of offences envisaged by Legislative Decree 231/2001, as well as the ethical and social principles to which MUVIQ adheres in carrying out its activities.

The key principles that this Model 231 is inspired by are in particular:

- the Confindustria Guidelines, on the basis of which the mapping of Sensitive Processes and Activities was prepared;
- the requirements indicated by Legislative Decree 231/2001, and in particular:
 - the assignment to a Supervisory Body (hereinafter also “SB”) of the task of promoting the effective implementation of Model 231;
 - providing the Supervisory Body with suitable resources to support it in its assigned duties;
 - verifying the effectiveness and efficiency of the 231 Model with ensuing regular updates;
 - raising awareness of and promoting the rules of conduct and procedures established across all levels of the Company;
- the tools for implementing an adequate internal control system and in particular:
 - the definition of roles and responsibilities (organizational chart; job descriptions);
 - the definition of a system of delegations and powers of attorney consistent with the assigned responsibilities;
 - compliance with the principle of separation of responsibilities;
 - the verifiability and documentability of each operation;
- the Code of Ethics;
- the disciplinary system referred to in the relevant National Collective Labour Agreement (NCLA);
- in general, the applicable Italian legislation.

4.2 *Purpose and structure of Model 231*

The decision to adopt Model 231, in addition to representing a condition of exemption from the company's liability with reference to the commission of the offences expressly referred to in Legislative Decree 231/2001, constitutes first and

foremost an act of responsibility of the Company itself towards its employees and all the subjects who collaborate with it.

The adoption of Model 231 and, even more, its effective implementation, also contribute to a better management of the internal control system, also promoting the consolidation of a corporate culture that values the principles of transparency, ethics, correctness and respect for the rules, also for the benefit of MUVIQ's image.

The main objectives of Model 231 include the following:

- to raise awareness among individuals collaborating with MUVIQ in various capacities (hereinafter also “**Recipients**” such as, for example, employees – including those of foreign branches ¹, consultants, suppliers, directors, auditors), requiring them, within the scope of the activities carried out in the interest of the Company, to adopt correct and transparent conduct, in line with the ethical values that inspire the Company in pursuing its corporate purpose and such as to prevent the risk of committing the offences contemplated in Legislative Decree 231/2001;
- to inform the Recipients that violations of the rules and provisions established by the Company may result in disciplinary and/or contractual consequences, in addition to criminal and administrative sanctions that may be imposed upon them;
- to establish and/or strengthen controls enabling the Company to prevent or respond promptly in order to avoid the commission of unlawful acts by senior management or by individuals subject to their direction or supervision, which could give rise to the administrative liability of the Company;
- to enable the Company, through continuous monitoring of risk areas, to act promptly in order to prevent or counteract the commission of criminal offenses and to sanction any conduct in violation of the Model 231;
- to improve effectiveness and transparency in the management of business activities;
- to determine a full awareness in the potential perpetrator of the offence that such conduct is strongly condemned and contrary (in addition to the provisions of the law) both to the ethical principles to which the Company intends to adhere and to the interests of the Company itself, even when it could apparently be an advantage to the perpetrator.

Model 231 is structured as follows:

- **General Part**, aimed at illustrating the contents of Legislative Decree 231/2001 as well as the founding elements of the organizational, management and control model adopted by the Company: its definition and adoption, the categories of offences considered relevant for the Company, the functioning and role of the Supervisory Body, the information flows to and from the Supervisory Body, the management of reports, the disciplinary system, the training and information activity and the criteria for updating Model 231 itself;
- **Special Part**, structured on the basis of the identified Sensitive Processes in which, for each Sensitive Activity, the categories of offences considered relevant and the specific conduct and control protocols identified are indicated.

4.3 The risk assessment methodology

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

¹ A permanent establishment through which the non-resident company carries out all or part of its business activity within the territory of the State (Article 162 of the Consolidated Income Tax Act – TUIR).

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

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

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

The Control Measures subject to evaluation included the following:

- roles and responsibilities (company organization chart, job descriptions, delegations and powers of attorney);
- procedures;
- segregation of duties;
- intercompany contracts;
- traceability;
- monitoring and reporting systems;
- independent audits.

At the end of the activity described above, an improvement action plan was defined aimed at strengthening the internal control system of MUVIQ and the updated version of Model 231 was prepared, structured in all its components according to the provisions of Legislative Decree 231/2001 and in line with the reference *best practices*.

4.4 Adoption and updating of Model 231

MUVIQ deemed it necessary to proceed with the adoption of Model 231 in order to strengthen its Internal Control System.

Model 231 is subject to updating or adjustment whenever it is deemed necessary or appropriate and in any case as a consequence of circumstances relating to facts such as:

- significant changes in the organizational or corporate structure and/or in the ways in which business activities are carried out;
- identification of new sensitive activities, or changes to those previously identified, possibly also connected to the start-up of new business activities;
- introduction of new predicate offences in Legislative Decree 231/2001;
- assessments of inadequacy based on the outcome of the checks performed.

The Internal Control and Risk Management System must guarantee the constant “dynamic adaptation” of Model 231, with reference both to its main components (General Part and Special Part) and to the overall organizational structure.

Any changes and additions must be communicated to the Board of Directors of MUVIQ, which will approve them with a specific resolution.

5 THE SUPERVISORY BODY

5.1 *The requirements of autonomy, independence, professionalism and continuity of action*

Article 6, paragraph 1, letters b) and d) of Legislative Decree 231/2001, in attributing the exemption from liability of the entity to the adoption and effective implementation of an Organizational, Management and Control Model suitable for preventing the commission of the underlying offences, has provided for the mandatory establishment of a body of the entity, equipped with both an autonomous power of control (which allows for monitoring the functioning and compliance with Model 231) and an autonomous power of initiative, to guarantee its constant updating.

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

In this regard, it is specified that:

- autonomy is implemented by ensuring that the Supervisory Body is equipped with effective inspection and control powers, that it has access to relevant company information, that it has autonomous spending powers on the basis of an annual budget approved by the Board of Directors, on the proposal of the Supervisory Body itself;
- as regards the requirement of **independence**, the members of the Supervisory Body must not be in a position, not even potentially, of conflict of interest with the Company nor be holders of executive functions within the Company; in the case of individuals internal to the company structure, they must also enjoy an adequately high organizational position and in any case not such as to be configured as dependent on executive bodies;
- with reference to the requirement of **professionalism**, it is necessary that within the SB there are individuals with adequate professionalism in legal matters and in the control and management of corporate risks. The SB may also, by making use of external professionals, equip itself with competent resources in matters of corporate organization, auditing, accounting and finance;
- finally, with reference to the requirement of **continuity of action**, the SB must monitor compliance with Model 231, verify its effectiveness and efficiency, propose, if necessary, its updating, following organizational and/or regulatory changes and/or in the event of manifest inadequacy of Model 231. The Supervisory Body continuously carries out the activities necessary for monitoring Model 231 with adequate commitment and with the necessary investigative powers.

With regard to these requirements, during the Board of Directors meeting, at the time of the appointment of the SB, adequate clarifications and information will be provided regarding the professionalism of its members and the curriculum vitae of each member will be placed on file.

5.2 *Powers and responsibilities*

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

The SB is granted the powers of initiative and control necessary to ensure effective and efficient supervision of the functioning and compliance with Model 231, as established by art. 6 of Legislative Decree 231/2001.

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

- regulate its own functioning also through the introduction of a specific regulation;
- monitor the functioning of Model 231;

- carry out periodic inspection and control activities;
- request relevant information or the production of documents from directors, supervisory bodies, the audit firm, collaborators, consultants and in general from all subjects required to comply with Model 231;
- promote the constant updating of Model 231, formulating, where necessary, proposals to the management body for any updates and adjustments to be made;
- verify compliance with the specific control protocols provided for by Model 231 and detect any conduct deviations that may emerge from the analysis of the information flows and the reports to which the managers of the various functions are required to submit and proceed in accordance with the provisions of Model 231 itself;
- manage relationships and ensure the relevant information flows towards the Board of Directors and the Board of Statutory Auditors;
- suggest communication and training interventions on the contents of Legislative Decree 231/2001 and Model 231, on the impacts of the legislation on the company's activity and on conduct norms;
- provide clarifications regarding the meaning and application of the provisions contained in Model 231;
- promptly report to the management body, for appropriate measures, any ascertained violations of Model 231 that may lead to the emergence of liability on the part of the Company;
- verify and evaluate the suitability of the disciplinary system pursuant to and for the purposes of Legislative Decree 231/2001.

5.3 Composition, appointment and term of office

The Supervisory Body of MUVIQ is a collegial body, appointed by the Board of Directors and remains in office until the end of the mandate conferred upon it.

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

Where the Board of Directors has not already done so, the Supervisory Body must elect from among its members a member to act as President.

The appointment of the Supervisory Body and its members must be formally communicated to all company levels through an internal communication that illustrates the powers, duties and responsibilities of the Supervisory Body.

The composition of the Supervisory Body may be modified at any time by specific resolution of the Board of Directors.

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

5.4 Causes of ineligibility, forfeiture and revocation of the assignment

The appointment as a member of the Supervisory Body is subject to the fulfillment of the subjective eligibility requirements.

The following constitute reasons for ineligibility or forfeiture:

- family, marital or affinity relationships with members of the company's top management;
- conflicts of interest, even potential ones, with the Company which could compromise the independence required by the role and duties of the Supervisory Body;

- ownership, direct or indirect, of shareholdings of such an amount as to permit the exercise of significant influence over the Company;
- conviction, even if not final, for the crimes referred to in Legislative Decree 231/2001 or other crimes in any way affecting professional morality and honorability.

Any member of SB, or the entire SB, may be removed, with a specific resolution, by the Board of Directors. If a member of SB intends to resign from the position, he must give timely and reasoned notice to the remaining members of SB and to the Board of Directors.

Any revocation of the members of the Supervisory Body is the responsibility of the Board of Directors of the Company. In the event of revocation or termination, the Board of Directors shall promptly replace the revoked or terminated member, after verifying the subjective requirements indicated above. The Supervisory Body shall cease to exist upon the revocation or termination of all its members. In this case, the Board of Directors of the Company shall promptly reconstitute it.

The revocation of the powers of the Supervisory Body and the attribution of such powers to another person may, however, only occur for just cause.

6 INFORMATION FLOWS FROM AND TO THE SUPERVISORY BODY

6.1 *Reporting to the Supervisory Body (so-called "Information Flows")*

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

In particular, the Company's Management and the heads of departments are required to report in writing to the Supervisory Body any possible situations that could expose the Company to the risk of crime and, furthermore, to provide constant and immediate communication of new circumstances likely to vary or extend the areas at risk of the commission of predicate offences pursuant to Legislative Decree 231/2001.

In this context, all information relating to the following must be communicated to the Supervisory Body promptly, by way of example and not limited to:

- relevant aspects relating to the Sensitive Activities identified by the *risk self-assessment*;
- requests for legal assistance submitted by employees against whom the judiciary is proceeding for the predicate offences referred to in Legislative Decree 231/2001;
- provisions or information from judicial police bodies or any other authority from which it is clear that investigations are being carried out, even against unknown persons, for the underlying crimes referred to in Legislative Decree 231/2001;
- any violations of the provisions contained in Model 231 and the Code of Ethics;
- operations carried out in derogation from the provisions of the procedures relating to activities relevant for the purposes of Model 231 and/or, in any case, relevant pursuant to the provisions set out in Legislative Decree 231/2001;
- reports in the event of accidents at work (with a prognosis of more than 40 days);
- communications regarding changes to the organizational structure, powers of representation and corporate signature, special powers of attorney and internal delegations;
- minutes of the meetings of the Assembly, the Board of Directors and the Board of Statutory Auditors;

- any other information which, although not included in the preceding list, is relevant for the purposes of a correct and complete monitoring and updating of Model 231.

The Supervisory Body may integrate the "event-based" information flows identified above with further and specific requests to the Company, including "periodic" requests, based on its own needs as an expression of the autonomous initiative useful for ensuring the correct performance of the activities within its jurisdiction.

6.2 Reporting of the Supervisory Body to the corporate bodies

In order to guarantee its full autonomy and independence in carrying out its functions, the Supervisory Body reports directly to the Board of Directors and the Board of Statutory Auditors regarding the implementation of Model 231, the emergence of any critical issues, the need for any updates and adjustments to Model 231 and the reporting of any violations found.

The MUVIQ Supervisory Body may be summoned at any time by the aforementioned bodies or may in turn submit a request to this effect, to report on the functioning of Model 231 or on specific situations.

The Supervisory Body shall annually transmit to the Board of Directors and the Board of Statutory Auditors a written report on its work, including the audits conducted. The report shall contain, among other things, the following information:

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

Together with the report, the Supervisory Body transmits to the Board of Directors and the Board of Statutory Auditors the plan of the audits planned for the following year.

6.3 Management of reports (so-called "Whistleblowing")

Legislative Decree no. 24 of 10 March 2023, "Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law and on provisions for the protection of persons reporting breaches of national legislation" (hereinafter "Whistleblowing Decree") intends to strengthen the principles of transparency and accountability in reporting matters by extending the scope of application to private companies that have reached an average of at least 50 employees with permanent or fixed-term employment contracts in addition to those that have adopted their own Model 231.

Reports relating to violations of Model 231 and the Code of Ethics adopted by MUVIQ may be transmitted, even anonymously, through the internal reporting channel established by the Company which guarantees, also through the use of encryption tools, the confidentiality of the identity of the reporting person and of the person mentioned in the report, as well as of the content and documentation transmitted.

The Company has identified the Supervisory Body as the entity responsible for receiving and carrying out analyses on the reports received.

For the **management of reports** relating to the areas mentioned above, in addition to those provided for by the Whistleblowing Decree, MUVIQ has made available to workers (including those of foreign branches) , members of the corporate bodies as well as third parties and in general for the companies of the Group, the online platform accessible at the following address: <https://muviq.whistlelink.com/>

The reporting person also has the right to request a meeting with the Supervisory Body to make his or her report orally.

The transmission of reports outside the above-mentioned methods does not ensure the confidentiality of the identity of the reporting person and of the person mentioned in the report.

The reports must provide useful elements to enable the persons in charge to carry out the necessary checks and verifications (art. 6, paragraph 2-bis, Legislative Decree 231/2001).

Personal matters of the reporting person, claims or requests relating to the rules of the employment relationship or relationships with the hierarchical superior or colleagues are not worthy of reporting.

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

In compliance with art. 5 of the Whistleblowing Decree, it is necessary to:

- issue the reporter with an acknowledgement of receipt within seven days of receipt;
- follow up on reports received and maintain discussions with the reporting person from whom he/she can request, if necessary, integrations;
- within three months of the acknowledgement of receipt (or, in the absence of this, from the expiry of the seven days from the submission of the report) provide feedback on the report;
- provide clear information on the internal channel – regarding the procedures and conditions for making internal reports, which must be easily accessible by any whistleblowers (for example, by displaying them in the workplace or publishing them on the entity's websites).

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

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

In relation to the provisions of the Whistleblowing Decree, the violation of the measures to protect the identity of the whistleblower is punishable. The sanctions and the related procedure against the Supervisory Body (as the recipient of the reports) are those identified for violations of Model 231, in the specific section of this General Part, to which reference is made, in addition to the administrative sanctions applied directly by the National Anti-Corruption Authority.

For the full regulation of the management of reports, please refer to the **Whistleblowing Policy** available on the MUVIQ website at the following link: chrome-extension://efaidnbmnnnibpcjpcglclefindmkaj/https://muviqofficial.com/wp-content/Download/MUVIQ_Policy_Whistleblowing_EN.pdf

7 DISCIPLINARY AND SANCTIONING SYSTEM

Any conduct carried out in violation of the principles of conduct and operational rules set forth in the Code of Ethics and in the Model 231 adopted by the Company constitutes a disciplinary offense – and, as such, is subject to evaluation proceedings in accordance with the provisions set out in the following paragraphs – regardless of whether such conduct has resulted in the commission of an offences.

Given the structural link between Model 231 and any other internal regulatory instruments adopted by the Company (such as policies, procedures, operational instructions, organizational communications, etc.), the mere breach of these instruments shall also constitute a disciplinary offence.

In this regard, particular attention is drawn—due to its specific regulatory relevance—to the procedure for the management of whistleblowing reports, especially with respect to compliance with obligations of confidentiality, the protection of individuals involved in the reports, and the proper and good faith use of the reporting channel.

7.1 Function of the disciplinary system

According to the provisions of art. 6, paragraph 2, letter *e*) and art. 7, paragraph 4, letter *b*) of Legislative Decree 231/2001, the definition of an adequate disciplinary system that contrasts and is suitable for sanctioning any violation of Model 231 and the company procedures relating to it constitutes an indispensable element of Model 231 itself and an essential condition for guaranteeing its effectiveness.

Indeed, in general terms, the provision of sanctions, duly commensurate with the violation committed and equipped with "*deterrence mechanisms*", applicable in the event of violation of Model 231 and the company procedures relating to it, has the purpose of contributing to guaranteeing the efficacy and effectiveness of Model 231 itself, as well as of the supervisory and control activity carried out by the Supervisory Body.

Furthermore, the adoption of disciplinary measures in the event of violations of the provisions contained in Model 231 is independent of the commission of an offence and the conduct and outcome of any criminal proceedings initiated by the judicial authorities.

The disciplinary procedure is initiated at the instigation of the competent company bodies.

The determination of any responsibilities arising from the violation of Model 231 and the attribution of the consequent sanction must be conducted in compliance with current legislation, *privacy*, dignity and reputation of the subjects involved.

7.2 Measures against employees

With reference to the sanctions that can be imposed, it should be preliminarily specified that, in the case of subordinate employment, any sanctioning measure must comply with the procedures set out in art. 7 of Law 20 May 1970, n.300 (Workers' Statute).

Violation by MUVIQ employees of the rules of conduct set out in this Model 231 as well as the principles set out in the Code of Ethics constitutes a disciplinary offence.

The type and extent of sanctions applicable to individual cases of unlawful conduct vary according to the seriousness of the violations and based on the following general criteria:

- the level of hierarchical and/or technical responsibility and autonomy of the perpetrator of the illicit conduct;
- the existence of previous disciplinary proceedings against the perpetrator of the illicit conduct;
- the type of conduct: intent or fault (negligence, imprudence, incompetence);
- the relevance of the obligations violated;

- the potential for damage to the Company, also in relation to the possible application of the sanctions provided for by Legislative Decree 231/2001;
- the presence of aggravating or mitigating circumstances;
- sharing responsibility with other parties who contributed to determining the violation.

Based on the elements listed above, the disciplinary measure to be imposed on the perpetrator of the illicit conduct will be established in compliance with the provisions of the **National Collective Labour Agreement for the Metalworking Industry** which is applied in MUVIQ.

For personnel operating in foreign branches, the disciplinary system provided for by the relevant collective agreement will be similarly applied.

7.3 Measures against members of the Board of Directors and the Board of Statutory Auditors

The Company evaluates with absolute rigor any non-compliance or possible violations of Model 231 committed by those who are at the top of the Company and represent its image towards employees, shareholders, customers, creditors, supervisory authorities and the general public. The values of correctness, legality and transparency must first of all be embraced, shared and respected by those who guide corporate decisions, so as to constitute an example and stimulus for all those who, at any level, work for the Company.

In the event of violation by members of the Board of Directors or the Board of Statutory Auditors of the principles and measures provided for by Model 231 or adoption, in the exercise of their duties, of behaviors that are in conflict with the provisions of Model 231, the Supervisory Body will promptly inform the entire Board of Directors and the Board of Statutory Auditors who will take all appropriate initiatives provided for by current legislation.

The Board of Directors and the Board of Statutory Auditors pursuant to art. 2406 of the Civil Code are competent, in compliance with the applicable provisions of law, to convene, if deemed necessary, the Shareholders' Meeting. The convening of the Shareholders' Meeting is mandatory for resolutions regarding possible revocation from office or liability action against the directors.

Please note that pursuant to art. 2392 of the Civil Code, directors are liable to the Company for failure to fulfill the duties imposed by law with due diligence. Therefore, in relation to the damage caused by specific prejudicial events strictly attributable to the failure to exercise due diligence, the exercise of a corporate liability action pursuant to art. 2393 of the Civil Code and following may be correlated.

7.4 Measures against suppliers, collaborators, partners and external consultants

Any conduct carried out by suppliers, collaborators, partners and external consultants that contributes to the commission, to the advantage of the Company, of one of the crimes provided for by Legislative Decree 231/2001 or in conflict with the principles of the Code of Ethics, may determine, in accordance with the provisions of the specific contractual clauses, the termination of the existing relationship, or the right to withdraw from the same, without prejudice to any request for compensation if such conduct results in damages to the Company, such as, purely by way of example, in the case of application, even as a precautionary measure, of the sanctions provided for by Legislative Decree 231/2001 against the Company.

The Supervisory Body, in coordination with the Chief Executive Officer or another person delegated by the latter, verifies that specific procedures are adopted to transmit to suppliers, collaborators, partners and external consultants the principles and lines of conduct contained in the Code of Ethics and verifies that they are informed of the consequences that may arise from their violation.

7.5 Measures against the Supervisory Body

In the event of alleged illicit conduct by members of the Supervisory Body, the Board of Directors, once it has received the report, in agreement with the Board Statutory of Auditors, investigates the actual illicit conduct that has occurred and determines the action to be taken.

In order to ensure the full exercise of the right of defense, a deadline must be set within which the interested party can submit justifications and/or defense documents and can be heard.

With reference to the management of reports that has been entrusted to the Supervisory Body, the Company, through the Board of Directors, in the event of violation of the provisions set forth in the relevant legislation on *whistleblowing* with regard to the protection of the identity of the whistleblower and the related protection from acts of retaliation or discrimination, may apply certain measures to the members of the Supervisory Body, including:

- the revocation of the assignment of the members of the Supervisory Body who committed the violation and the consequent appointment of new members to replace them;
- the revocation of the assignment of the entire Supervisory Body and the consequent appointment ex novo.

8 STAFF TRAINING, COMMUNICATION AND DISSEMINATION OF MODEL 231

8.1 Staff communication and training

The Company ensures effective, clear and detailed communication regarding the updates that will be made to Model 231.

To this end, communication must:

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

In accordance with the provisions of Legislative Decree 231/2001, the Company defines a specific communication and training plan aimed at ensuring a wide dissemination of the principles and provisions contained in Model 231 and the company procedures/rules of conduct relating to it, with methods suitable to guarantee effective knowledge by the same, taking care to operate a necessary diversification of in-depth study depending on the roles, responsibilities and tasks assigned as well as the scope of activity in which the employees (including those of foreign branches) operate. This plan is managed by the Human Resources function in coordination with the Supervisory Body.

The communication and training actions (also carried out for the benefit of the staff of foreign branches), in particular, include:

- insertion of Model 231 and the Code of Ethics in the company intranet;
- availability of the Code of Ethics for all current staff and new hires upon joining the company, with a request certifying that they have read and are committed to knowing and respecting the relevant provisions;
- update on changes made to Model 231 or the Code of Ethics resulting from regulatory and/or organizational changes relevant to the purposes of Legislative Decree 231/2001.

8.2 Information for suppliers, collaborators, partners and external consultants

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

The communication activity on the contents of the Code of Ethics, therefore, is also aimed at those third parties who have collaborative relationships with the Company or who represent the Company itself without bonds of dependence.

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

The exercise of the right to terminate or suspend the execution of the contract may be to the detriment of the other party, who will be charged with all additional costs arising and/or resulting therefrom, without prejudice to the compensation for all damages, patrimonial and otherwise, arising from the violation/non-compliance with the Code of Ethics, as well as the right of the Company to be indemnified and held harmless in relation to any action or claim by third parties arising from such non-compliance or in any way resulting therefrom.

ATTACHMENT – LEGISLATIVE DECREE 231/2001: PREDICATE OFFENCES [Source: <https://www.aodv231.it/>]

❖ Misappropriation of funds, fraud against the State or other public body or for the purpose of obtaining public funds and computer fraud against the State, a public body or the European Union or for the purpose of obtaining public funds, computer fraud against the State or a public body and fraud in public procurement [art. 24 of Legislative Decree 231/2001]

- Misappropriation against the State (article 316-bis of the Italian Criminal Code)
- Undue receipt of funds to the detriment of the State (art. 316-ter of the Italian Criminal Code)
- Fraud against the State or other Public Entity or the European Union (Article 640, paragraph 2 no.1 of the Italian Criminal Code)
- Aggravated fraud for securing public funds (Article 640-bis of the Italian Criminal Code)
- Computer fraud against the State or other Public Entity (Article 640-ter of the Italian Criminal Code)
- Fraud in public procurement (Article 356 of the Italian Criminal Code)
- Fraud against the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development (Article 2 of Law no. 898 of 23 December 1986)
- Bid rigging (Article 353 of the Italian Criminal Code)
- Interference with the tender process (Article 353-bis of the Italian Criminal Code)

❖ Cybercrime and unlawful data processing [art. 24-bis of Legislative Decree 231/2001]

- Electronic documents (Article 491-bis of the Italian Criminal Code)
- Unauthorized access to an information or computer system (Article 615-ter of the Italian Criminal Code)
- Unauthorized possession and distribution of access codes to IT or electronic systems (Article 615-quater of the Italian Criminal Code)
- Wiretapping, blocking or illegally interrupting IT or electronic communications (Article 617-quater of the Italian Criminal Code)
- Installation of devices to intercept, block or interrupt IT or electronic communications (Article 617-quinquies of the Italian Criminal Code)
- Damage to information, data and software (Article 635-bis of the Italian Criminal Code)
- Damage to information, data and software used by the State or other public body or by an entity providing public services (Article 635-ter of the Italian Criminal Code)
- Damage to IT and electronic systems (Article 635-quater of the Italian Criminal Code)
- Possession, distribution and unauthorized installation of computer equipment, devices or programmes aimed at damaging or interrupting a computer or telematic system (Article 635-quater.1 of the Italian Criminal Code)
- Damage to IT or electronic systems providing a public service (Article 635-quinquies of the Italian Criminal Code)
- Computer fraud by a digital signature services provider (Article 640-quinquies of the Italian Criminal Code)
- Violation of obligations regarding the national cybernetic security perimeter (Article 1, paragraph 11 of Decree-Law no. 105 of 21 September 2019)
- Extortion (Article 629, paragraph 3 of the Italian Criminal Code)

❖ Organized crime [art. 24-ter of Legislative Decree 231/2001]

- Criminal association (Article 416 of the Italian Criminal Code)
- Mafia-type associations including foreign (Article 416-bis of the Italian Criminal Code)

- Political-mafia vote-rigging (Article 416-ter of the Italian Criminal Code) [replaced by Article 1, paragraph 1 of Law no. 62 of 17 April 2014, with effect from 18 April 2014, pursuant to the provisions of Article 2, paragraph 1 of Law 62/2014)
- Kidnapping for the purpose of extortion (Article 630 of the Italian Criminal Code)
- Association for the purpose of unlawful trafficking in narcotics or psychotropic substances (Article 74 of Presidential Decree no. 309 of 9 October 1990)
- All crimes if committed under the conditions provided for by Article 416-bis of the Italian Criminal Code to facilitate the activities of the associations provided for by the same Article (Law 203/91)
- Illegal manufacture, importation, marketing, sale, possession and carrying in a public place of military or pseudo-military weapons or parts thereof, explosives, illegal weapons and common firearms, excluding those provided for by Article 2, paragraph 3 of Law no. 110 of 18 April 1975

❖ **Embezzlement, improper allocation of money or movable property, extortion, undue inducement to give or promise benefits and corruption [art. 25 of Legislative Decree 231/2001]**

- Extortion (Article 317 of the Italian Criminal Code)
- Bribery to exercise an official duty (Article 318 of the Italian Criminal Code)
- Bribery to commit an act contrary to official duty (Article 319 of the Italian Criminal Code)
- Aggravating circumstances (Article 319-bis of the Italian Criminal Code)
- Judicial corruption (Article 319-ter of the Italian Criminal Code)
- Unlawful inducement to give or promise benefits (Article 319-quater)
- Corruption of persons performing public service (Article 320 of the Italian Criminal Code)
- Penalties for the corrupting party (Article 321 of the Italian Criminal Code)
- Incitement to corruption (Article 322 of the Italian Criminal Code)
- Embezzlement, extortion, unlawful inducement to give or promise benefits, bribery of and incitement to corrupt members of the international criminal courts, bodies of the European Union, international parliamentary assemblies or international organizations and officials of EU member states and non EU countries (Article 322-bis of the Italian Criminal Code)
- Influence peddling (Article 346-bis of the Italian Criminal Code)
- Embezzlement (limited to the first paragraph) (Article 314 of the Italian Criminal Code)
- Embezzlement by profiting from third-party error (Article 316 of the Italian Criminal Code)
- Improper use of money or movable property (Article 314-bis of the Italian Criminal Code)

❖ **Forgery of money, public credit cards, revenue stamps and distinctive signs or trademarks [art. 25-bis of Legislative Decree 231/2001]**

- Counterfeiting of money, circulation and importation of counterfeit money, in conspiracy with others (Article 453 of the Italian Criminal Code)
- Counterfeiting of money (Article 454 of the Italian Criminal Code)
- Circulation and importation of counterfeit money, not in conspiracy with others (Article 455 of the Italian Criminal Code)
- Circulation of counterfeit money received in good faith (Article 457 of the Italian Criminal Code)
- Counterfeiting of revenue stamps, importation, purchase, possession or circulation of counterfeit revenue stamps (Article 459 of the Italian Criminal Code)

- Counterfeiting of watermark paper used to produce banknotes or revenue stamps (Article 460 of the Italian Criminal Code)
- Manufacture or possession of watermarks or tools for the counterfeiting of legal tender, revenue stamps or watermarked paper (Article 461 of the Italian Criminal Code)
- Use of counterfeit or altered revenue stamps (Article 464 of the Italian Criminal Code)
- Counterfeiting, alteration or use of trademarks or distinctive marks, including patents, models and designs (Article 473 of the Italian Criminal Code)
- Importation and marketing of products with false markings (Article 474 of the Italian Criminal Code)

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

- Disruption to the freedom of industry or trade (Article 513 of the Italian Criminal Code)
- Unlawful anti-competitive action using threat or violence (Article 513-bis of the Italian Criminal Code)
- Fraud against national industries (Article 514 of the Italian Criminal Code)
- Fraudulent trading (Article 515 of the Italian Criminal Code)
- Sale of non-genuine food products as genuine (Article 516 of the Italian Criminal Code)
- Sale of industrial products with false or misleading markings (Article 517 of the Italian Criminal Code)
- Production and sale of goods produced by misappropriating industrial property rights (Article 517-ter of the Italian Criminal Code)
- Counterfeiting of geographical indications or designations of origin of agricultural food products (Article 517-quater of the Italian Criminal Code)

❖ **Corporate offences [art. 25-ter of Legislative Decree 231/2001]**

- False corporate information (Article 2621 of the Civil Code)
- Minor offences (Article 2621-bis of the Civil Code)
- False corporate information of listed companies (Article 2622 of the Civil Code)
- Obstruction of control (Article 2625, paragraph 2 of the Civil Code)
- Unlawful repayment of capital contributions (Article 2626 of the Civil Code)
- Unlawful distribution of profits and reserves (Article 2627 of the Civil Code)
- Unlawful transactions in stocks or shares of a company or its parent company (Article 2628 of the Civil Code)
- Transactions to the detriment of creditors (Article 2629 of the Civil Code)
- Failure to disclose a conflict of interest (Article 2629-bis of the Civil Code)
- Contrived formation of capital (Article 2632 of the Civil Code)
- Unlawful distribution of corporate assets by liquidators (Article 2633 of the Civil Code)
- Corruption among private individuals (Article 2635 of the Civil Code)
- Incitement to corruption among private individuals (Article 2635-bis of the Civil Code)
- Unlawful influence over shareholders' meetings (Article 2636 of the Civil Code)
- Market rigging (Article 2637 of the Civil Code)
- Obstructing the exercise of duties of Public Supervisory Authorities (Article 2638, paragraphs 1 and 2 of the Civil Code)
- False or omitted declarations for the issuing of the preliminary certificate (Article 54 of Legislative Decree no. 19/2023)

❖ **Offences with the aim of terrorism or subversion of the democratic [art. 25-quater of Legislative Decree 231/2001]**

- Subversive conspiracies (Article 270 of the Italian Criminal Code)
- Aiding and abetting terrorism, including international terrorism, or subversion of democratic order (Article 270-bis of the Italian Criminal Code)
- Aiding and abetting conspiracy (Article 270-ter of the Italian Criminal Code)
- Recruiting for the purpose of terrorism, including international terrorism (Article 270-quater of the Italian Criminal Code)
- Organization of transfers having terrorist purposes (Article 270-quarter 1 of the Italian Criminal Code)
- Training for the purpose of terrorism, including international terrorism (Article 270-quinquies of the Italian Criminal Code)
- Terrorism financing (Law 153/2016, Article 270-quinquies.1 of the Italian Criminal Code)
- Misappropriation of assets or money subject to seizure (Article 270-quinquies.2 of the Italian Criminal Code)
- Terroristic conduct (Article 270-sexies of the Italian Criminal Code)
- Terroristic or subversive attack (Article 280 of the Italian Criminal Code)
- Acts of terrorism using lethal or explosive weapons (Article 280-bis of the Italian Criminal Code)
- Acts of nuclear terrorism (Article 280-ter of the Italian Criminal Code)
- Kidnapping for the purpose of terrorism or subversion (Article 289-bis of the Italian Criminal Code)
- Kidnapping for coercion (Article 289-ter of the Italian Criminal Code) [introduced by Legislative Decree 21/2018]
- Incitement to commit any of the crimes contained in Chapters I and II (Article 302 of the Italian Criminal Code)
- Political conspiracy by agreement (Article 304 of the Italian Criminal Code)
- Political conspiracy by association (Article 305 of the Italian Criminal Code)
- Armed gangs: training and participation (Article 306 of the Italian Criminal Code)
- Aiding and abetting members of a conspiracy or armed gang (Article 307 of the Italian Criminal Code)
- Seizure, hijacking and destruction of an aircraft (Law 342/1976, Article 1)
- Damage to underground installations (Law 342/1976, Article 2)
- Sanctions (Law 422/1989, Article 3)
- Active repentance (Legislative Decree 625/1979, Article 5)
- New York Convention of 9 December 1999 (Article 2)

❖ **Female genital mutilation practices [art. 25-quater.1 of Legislative Decree 231/2001]**

- Female genital mutilation practices (Article 583-bis of the Italian Criminal Code)

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

- Enslavement or holding in slavery or servitude (Article 600 of the Italian Criminal Code)
- Child prostitution (Article 600-bis of the Italian Criminal Code)
- Child pornography (Article 600-ter of the Italian Criminal Code)
- Possession of pornographic material (Article 600-quater of the Italian Criminal Code)
- Virtual pornography (Article 600-quater.1 of the Italian Criminal Code)
- Tourism initiatives intended to exploit child prostitution (Article 600-quinquies of the Italian Criminal Code)
- Human trafficking (Article 601 of the Italian Criminal Code)
- Purchase and sale of slaves (Article 602 of the Italian Criminal Code)

- Illegal recruitment and forced labour (Article 603-bis of the Italian Criminal Code)
- Child grooming (Article 609-undecies of the Italian Criminal Code)

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

- Market manipulation (Article 185 of Legislative Decree 58/1998)
- Abuse or unlawful disclosure of inside information. Recommendation or induction of others to commit abuse of privileged information (Article 184 of Legislative Decree 58/1998)

❖ **Other cases relating to market abuse [art. 187-quinquies TUF]**

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

❖ **Manslaughter, serious bodily harm and grievous bodily harm committed in violation of accident prevention regulations and occupational health and safety protection [art. 25-septies of Legislative Decree 231/2001]**

- Involuntary serious or grievous bodily harm (Article 590 of the Italian Criminal Code)
- Involuntary manslaughter (Article 589 of the Italian Criminal Code)

❖ **Receiving, laundering and use of money, goods or other assets of unlawful origin, including self-laundering [art. 25-octies of Legislative Decree 231/2001]**

- Receiving (Article 648 of the Criminal Code)
- Money laundering (Article 648-bis of the Criminal Code)
- Use of money, goods or other assets of unlawful origin (Article 648-ter of the Criminal Code)
- Self-laundering (Article 648-ter.1 of the Criminal Code)

❖ **Offenses relating to non-cash means of payment [art. 25-octies.1 of Legislative Decree 231/2001]**

- Unlawful use and forgery of non-cash means of payment (Article 493-ter of the Italian Criminal Code)
- Possession and dissemination of equipment, devices or computer programs aimed at committing offences concerning non-cash means of payment (Article 493-quarter of the Italian Criminal Code)
- Computer fraud when it involves a transfer of money, monetary value or virtual currency (Article 640-ter, paragraph 2 of the Italian Criminal Code)
- Fraudulent transfer of values (Article 512-bis of the Italian Criminal Code)

❖ **Other cases concerning payment instruments other than cash [art. 25-octies.1, paragraph 2 of Legislative Decree 231/2001]**

- Unless the act constitutes another administrative offence punishable more severely, in relation to the commission of any other crime against public faith, against property or which in any case offends the property provided for by the penal code, when it concerns payment instruments other than cash, the following pecuniary sanctions shall apply to the entity: a) if the crime is punishable by imprisonment of less than ten years, a pecuniary sanction of up to 500 quotas; b) if the crime is punishable by imprisonment of not less than ten years, a pecuniary sanction of between 300 and 800 quotas.

❖ Copyright violation offences [art. 25-novies of Legislative Decree 231/2001]

- Making available to the public, on an electronic network system and using connections of any kind, all or part of any intellectual property protected by copyright (Article 171 of Law 633/1941 paragraph 1.a-bis)
- Offences referred to in the previous point committed on third party works not intended for publication, if resulting in damage to integrity or reputation (Article 171 of Law 633/1941 paragraph 3)
- Software duplication for profit-making purposes; importation, distribution, sale or possession for marketing or business or leasing purposes of software held on media not bearing the SIAE marking; any means used to remove or bypass for removing or bypass software protection devices (Article 171-bis of Law 633/1941 paragraph 1)
- Copying, transfer to another media, distribution, disclosure, presentation or demonstration in public of the contents of a database; extraction or redeployment of a database; distribution, sale or lease of databases (Article 171-bis of Law 633/1941 paragraph 2)
- Duplication, reproduction, transmission or circulation in public, by any means, of all or part of intellectual property intended for television transmission or cinematography, the sale or rental of disks, tapes or similar media or any other media containing audio or video representations of musical, cinematographic or similar audio-visual works or sequences of moving images; literary, dramatic, scientific or educational works, musical or musical-drama works or multimedia works even if part of collective or composite works or databases; Reproduction, duplication, transmission or unauthorized circulation, sale or marketing, transfer of any nature or unauthorized importation of more than fifty copies or samples of copyright-protected works and associated rights; upload to an electronic network system, using connections of any kind, of all or part of any intellectual property protected by copyright; unauthorized recording on digital, audio, video, or audio-visual media of all or part of a cinematographic, audio-visual, or editorial work, or reproduction, performance or communication to the public of the unauthorized recorded material (Article 171-ter of Law 633/1941) [article amended by Law no. 93/2023]
- Failure to inform the SIAE of the identification details of media not subject to SIAE markings or making false statements (Article 171-septies of Law 633/1941)
- Fraudulent production, sale, importation, promotion, installation, alteration or application, for personal and private use, of devices or parts of devices for decoding restricted-access audio-visual transmissions via air, satellite, cable, in analogue or digital format (Article 171-octies of Law 633/1941)

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

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

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

- Environmental pollution (Article 452-bis of the Italian Criminal Code)
- Environmental disaster (Article 452-quater of the Italian Criminal Code)
- Environmental offences due to negligence (Article 452-quinquies of the Italian Criminal Code)
- Trafficking and dumping of highly radioactive material (Article 452-sexies of the Italian Criminal Code)
- Aggravating circumstances (Article 452-octies of the Italian Criminal Code)

- Killing, destruction, capture, removal or possession of protected species of animals or wild plants (Article 727-bis of the Italian Criminal Code)
- Destruction or damage of habitats in a protected area (Article 733-bis of the Italian Criminal Code)
- Importation, exportation, possession, for-profit use, purchase, sale, display or holding for sale or for marketing purposes of protected animal species (Law 150/1992, Article1, Article2, Article 3-bis and Article 6)
- Discharge of industrial wastewater containing hazardous substances; discharge on land, in subsoil and in groundwater; offshore discharge by ships or aircrafts (Legislative Decree 152/2006, Article 137)
- Unauthorized waste management activities (Legislative Decree 152/2006, Article 256)
- Pollution of soil, subsoil, surface water and groundwater (Legislative Decree 152/2006, Article 257)
- Illegal waste trafficking (Legislative Decree 152/2006, Article 259)
- Violation of reporting obligations, obligations of maintenance of compulsory registers and forms (Article 258 of Legislative Decree 152/2006)
- Organized trafficking of illegal waste (Article 452-quaterdecies of the Italian Criminal Code)
- False indications of the nature, composition and chemical and physical characteristics of the waste when preparing a waste analysis certificate; false information in the waste analysis certificate used in the system for waste traceability control (SISTRI); omission or fraudulent alteration of the paper copy of the SISTRI – handling area sheet accompanying waste transport (Legislative Decree 152/2006, Article 260-bis)
- Sanctions (Legislative Decree 152/2006, Article 279)
- Wilful shipping pollution (Legislative Decree 202/2007, Article 8)
- Negligent shipping pollution (Legislative Decree 202/2007, Article 9)
- Termination and reduction of the use of substances harmful to the ozone layer (Law 549/1993 Article 3)

❖ **Employment of non-EU nationals without valid residence permits [art. 25-duodecies of Legislative Decree 231/2001]**

- Measures against illegal immigration (Article 12, paragraphs 3, 3-bis, 3-ter and 5 of Legislative Decree 286/1998)
- Employment of non-EU nationals without valid residence permits (Article 22, paragraph 12-bis of Legislative Decree 286/1998)

❖ **Racism and xenophobia [art. 25-terdecies of Legislative Decree 231/2001]**

- Propaganda and incitement to commit crimes on grounds of racial, ethnic and religious discrimination (Article 604-bis of the Italian Criminal Code)

❖ **Sporting fraud offences, unauthorised exercise of gambling and betting activities using prohibited devices [art. 25-quaterdecies of Legislative Decree 231/2001]**

- Fraud in sporting events (Article 1, Law 401/1989);
- Unauthorized exercise of gambling and betting activities (Article 4, Law 401/1989)

❖ **Tax offences [art. 25-quinquesdecies of Legislative Decree 231/2001]**

- Fraudulent tax return using invoices or other documents for non-existent transactions (Article 2 of Italian Legislative Decree no. 74/2000)
- Fraudulent tax return through other means (Article 3 of Legislative Decree no. 74/2000)
- Issuing invoices or other documents for non-existent transactions (Article 8 of Legislative Decree no. 74/2000)

- Concealing or destroying accounting documents (Article 10 of Legislative Decree no. 74/2000)
- Fraudulent deduction from the payment of taxes (Article 11 of Legislative Decree no. 74/2000)
- Misleading tax return (Article 4 of Legislative Decree no. 74/2000)
- Failure to file a tax return (Article 5 of Legislative Decree no. 74/2000)
- Undue compensation (Article 10-quater of Legislative Decree no. 74/2000)

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

- Smuggling for failure to make a declaration (Article 78 of Legislative Decree no. 141/2024)
- Smuggling by unfaithful declaration (Article 79 of Legislative Decree no. 141/2024)
- Smuggling in the movement of goods by sea, air and in border lakes (Article 80 of Legislative Decree no. 141/2024)
- Smuggling in the undue use of imported goods with total or partial reduction of duties (Article 81 of Legislative Decree no. 141/2024)
- Smuggling in the export of goods with refund of duties (Article 82 of Legislative Decree no. 141/2024)
- Smuggling in the temporary export and in the special use and processing regimes (Article 83 of Legislative Decree no. 141/2024)
- Smuggling of manufactured tobacco (Article 84 of Legislative Decree no. 141/2024)
- Aggravating circumstances of the crime of manufacturing tobacco smuggling (Article 85 of Legislative Decree no. 141/2024)
- Criminal association for the purpose of smuggling manufactured tobacco (Article 86 of Legislative Decree no. 141/2024)
- Equating attempted crime with consummated crime (Article 87 of Legislative Decree no. 141/2024)
- Aggravating circumstances of smuggling (Article 88 of Legislative Decree no. 141/2024)
- Subtraction from assessment or payment of excise duty on energy products (Article 40 of Legislative Decree no. 504/1995)
- Subtraction from assessment or payment of excise duty on manufactured tobacco (Article 40-bis of Legislative Decree no. 504/1995)
- Illegal manufacturing of alcohol and alcoholic beverages (Article 41 of Legislative Decree no. 504/1995)
- Association for the purpose of the clandestine manufacture of alcohol and alcoholic beverages (Article 42 of Legislative Decree no. 504/1995)
- Evasion of assessment and payment of excise duty on alcohol and alcoholic beverages (Article 43 of Legislative Decree No 504/1995)
- Aggravating circumstances (Article 45 of Legislative Decree No 504/1995)
- Alteration of devices, imprints and marks (Article 46 of Legislative Decree No. 504/1995)

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

- Theft of cultural property (Article 518-bis of the Italian Criminal Code)
- Misappropriation of cultural property (Article 518-ter of the Italian Criminal Code)
- Receiving of cultural goods (Article 518-quarter of the Italian Criminal Code)
- Forgery of private writing relating to cultural assets (Article 518-octies of the Italian Criminal Code)
- Violations regarding the alienation of cultural property (Article 518-novies of the Italian Criminal Code)
- Illicit import of cultural goods (Article 518-decies of the Italian Criminal Code)

- Illicit exit or export of cultural goods (Article 518-undecies of the Italian Criminal Code)
- Destruction, dispersion, deterioration, defacement, soiling and illicit use of cultural or landscape assets (Article 518-duodecies of the Italian Criminal Code)
- Counterfeiting of works of art (Article 518-quaterdecies of the Italian Criminal Code)

❖ **Recycling of cultural goods and devastation and plundering of cultural and landscape goods [art. 25-duodecimes of Legislative Decree 231/2001]**

- Recycling of cultural goods (Article 518-sexies of the Italian Criminal Code)
- Devastation and looting of cultural and landscape assets (Article 518-terdecies of the Italian Criminal Code)

❖ **Liability of entities for administrative offenses resulting from crimes [art. 12, L. n. 9/2013] [constitute a prerequisite for entities operating within the virgin olive oil supply chain]**

- Adulteration and counterfeiting of foods (Article 440 of the Italian Criminal Code)
- Trade in adulterated or counterfeit foods (Article 442 of the Italian Criminal Code)
- Trade in dangerous foods (Article 444 of the Italian Criminal Code)
- Counterfeiting, alteration or use of distinctive marks of intellectual property or industrial products (Article 473 of the Italian Criminal Code)
- Importation and marketing of products with false markings (Article 474 of the Italian Criminal Code)
- Fraudulent trading (Article 515 of the Italian Criminal Code)
- Sale of non-genuine food products as genuine (Article 516 of the Italian Criminal Code)
- Sale of industrial products with false or misleading markings (Article 517 of the Italian Criminal Code)
- Counterfeiting of geographical indications or designations of origin of agricultural food products (Article 517-quater of the Italian Criminal Code)

❖ **Transnational offences (L. n. 146/2006) [the following offenses of a transnational nature envisage the administrative liability of an entity]**

- Measures against illegal immigration (Article 12, paragraph 3, 3-bis, 3-ter and 5, Legislative Decree no. 286 of 25 July 1998 (consolidated text))
- Association for the purpose of unlawful trafficking in narcotics or psychotropic substances (Article 74 of Presidential Decree no. 309 of 9 October 1990)
- Criminal conspiracy for smuggling tobacco products processed in other countries (Article 291-quater of Presidential Decree no. 43 of 23 January 1973)
- Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the Italian Criminal Code)
- Aiding and abetting (Article 378 of the Italian Criminal Code)
- Criminal association (Article 416 of the Italian Criminal Code)
- Mafia-type association, including foreign (Article 416-bis of the Italian Criminal Code)