

MOG 231
(ORGANIZATION AND MANAGEMENT
MODEL PURSUANT TO
LEGISLATIVE DECREE NO. 231 OF JUNE 8,
2001)

Issued by	VP SOLAR S.R.L.		
Approved by	Board of Directors		
Version	0	Approval Date	22/07/2026



Premises

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1. Premises

1.1 Definitions

Society

VP SOLAR S.R.L.

Decree

Legislative Decree no. 231 of 8 June 2001 and subsequent amendments and additions.

Model

this Organization, Management and Control Model.

Recipients

the subjects required to conform their conduct to the requirements of this Model. The recipients are:

- the members of the Board of Directors, in the pursuit of corporate action in all the resolutions adopted and, in any case, those who perform (even de facto) functions of representation, management, administration, management or control of the Company, or of an organizational unit of the latter, endowed with financial and functional autonomy;
- all employees (i.e. all personnel employed under an employment contract, with a temporary employment contract or with collaboration contracts, including project contracts), including personnel with managerial qualifications;
- all those, although not belonging to the Company, operate on behalf of or in the interest of the same, maintaining onerous, or even gratuitous, relationships of any kind with the Company (such as, by way of example but not limited to, consultants, agents, suppliers and third parties in general), within the limits of the existing relationship and the risk profile pursuant to Legislative Decree 231/2001 with respect to the activities carried out.

Apical subjects

persons who hold, even if only de facto, representation, administration or control functions of the Company or of one of its organisational units with financial and functional autonomy. Among the persons who hold the function of director, we can mention, among many: the sole director or the members of the board of directors, which also include non-delegates and non-executives (even if independent), as well as directors who have an employment relationship with the Company. As specified, even de facto directors, i.e. those who substantially exercise administrative functions, fall fully into the category of top management. For those who hold the function of management, i.e. those who exercise powers of management and control of the institution's personnel, we can mention, for example: general managers and managers of plants, secondary offices or branches. Finally, as regards the subjects who hold the function of representation, these

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are all those who exercise the power of formation-manifestation-reception of the will of the entity in relation to the negotiation acts and, in general, in relations with third parties (essentially, the managing directors and attorneys).

Subordinate subjects

persons subject to the direction or supervision of persons in top positions. Both employees and non-employees (e.g. consultants, external collaborators, etc.) can be defined as subordinates if their task is carried out under the direction and control of the subjects placed at the top of the entity.

Offences – prerequisite

the relevant criminal offences pursuant to Legislative Decree no. 231 of 8 June 2001 as amended, from the commission of which the Company's liability derives, for an exhaustive list, please refer to Chapter 7 of this Model.

Supervisory Body

the body required to supervise the operation and compliance with this Model as well as to ensure that it is updated.

Guidelines

the code of conduct prepared by Confindustria.

Code of Ethics

the set of values that inspire the Company's activities and the conduct of its employees, collaborators, consultants and business partners.

1.2 Acronyms and acronyms for internal use

Board of Directors Board of Directors

CEO Managing Director – Chief Executive Officer

PPE Personal Protective Equipment

DDT Transport Document

MOD this Organisation, Management and Control Model

PO Purchase order or, in a broad sense, a written document or computer transaction exchanged with a supplier expressing the Company's intention to purchase a good or service

ODV Supervisory Body

PA Public Administration

PRE Chairman of the Board of Directors

RFQ Purchase request or, in a broad sense, a written document or an electronic transaction with which a purchase requirement is made explicit within the Company

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RLS Workers' Safety Representative
RSPP Head of Prevention and Protection Service
SIN Sole Auditor
SSL Health and Safety at Work

2. Legislative Decree no. 231/2001 – Regulatory summary

The Decree introduced the principle of the administrative liability of entities for certain crimes – expressly indicated by the same Decree (Articles 24 - 26) – which, although committed by persons who hold representation, administration or management functions of the entity or by persons subject to the management or supervision of these, can be considered directly related to the same entity if "committed in its interest or to its advantage". The interest and the advantage are in an alternative relationship, as confirmed by the disjunctive conjunction "or". As regards the interpretation of the term "interest", it refers to the intention to favor the entity (evaluation to be made *ex ante*), regardless of the circumstance that this objective is actually achieved. Interest has, therefore, a subjective nature, it is connected to the volitional sphere of the natural person who acts in the interest of the entity. Regarding, on the other hand, the interpretation of the term "advantage", it has an objective connotation, as such assessable *ex post*, and concerns the positive effects or results for the entity - especially of a financial nature - derived from the commission of the offence. This requirement is deemed to be satisfied where the offender has acted with the intention of favouring the entity and the latter, thanks to the offence, has obtained an advantage or a favourable outcome. Conversely, the entity is not liable if the offence was committed in the interest or to the exclusive advantage of the offender or third parties.

The entity held responsible for one of the relevant criminal offences pursuant to the Decree may be imposed:

Financial penalties

They involve the payment of a sum of money commensurate with the seriousness of the act, the degree of responsibility of the entity, the activity carried out to eliminate or mitigate the harmful consequences of the fact or to prevent the commission of further offenses as well as the economic and financial conditions of the entity itself. More specifically, the determination of financial penalties is based on a quota system. For each offence, the Decree determines a minimum and maximum number of shares, it being understood that the number of shares can never be less than 100 (one hundred) and more than 1000 (one thousand), except in the cases expressly provided for by the Legislator, and that the amount of the individual shares can range from a minimum of € 258 (two hundred and fifty-eight) to a maximum of € 1549 (one thousand five hundred and forty-nine).

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Disqualification sanctions

They are applied together with the financial penalty in the event of the commission of one of the criminal offences for which they are expressly provided.

The disqualification sanctions provided for by the Decree are:

- i. the prohibition from exercising the activity;
- ii. the suspension or revocation of authorizations, licenses or concessions functional to the commission of the crime;
- iii. the prohibition of contracting with the PA;
- iv. the exclusion from facilitations, financing, contributions or subsidies and the possible revocation of those already granted;
- v. the prohibition of advertising goods or services.

Normally, disqualification sanctions are temporary but, in some cases expressly provided for by the Decree, they can be imposed definitively.

Confiscation

It is an autonomous and mandatory sanction. It is always ordered with the final sentence and involves the acquisition of the price or profit of the crime from the State.

Publication of the conviction

It can be ordered when a disqualification sanction is applied to the entity.

Precautionary measures

Disqualification sanctions can be applied, as precautionary measures, together with real ones such as seizure (preventive and precautionary), even before the conviction, in the event that there are serious indications such as to believe the liability of the entity, as well as the well-founded danger that offences of the same nature as the one for which proceedings are being carried out.

Exemption from liability

In the event of a crime committed by a top manager, the entity is exempt from liability if it proves that:

- the management body has adopted and effectively implemented, before the commission of the act, Organisational and Management Models suitable for preventing crimes of the kind that occurred;
- the task of supervising the functioning and observance of the models and taking care of their updating has been entrusted to a body of the entity with autonomous powers of initiative and control, namely the Supervisory Body;
- the people committed the crime by fraudulently evading the Organization and Management Models;

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- there has been no omission or insufficient supervision by the aforementioned body.

In the case of a crime committed by a subordinate person, the entity is liable if the commission of the crime was made possible by the failure to comply with the obligations of management or supervision (so-called *culpa in vigilando*), which does not exist if the entity, before the commission of the crime, has adopted and effectively implemented an Organization, Management and Control Model, suitable for preventing crimes of the kind that occurred.

3. Purpose and functions

Although the adoption of the Model is required by law as optional and not mandatory, the Company has launched a project to analyse its organisational, management and control tools, aimed at verifying the compliance of the principles of conduct and the rules already adopted with the purposes set out in the Decree. In addition, the Company has had the opportunity to achieve a second purpose, that of reviewing its internal processes with a view to improving the level of efficiency and effectiveness of the same.

With the adoption of this Model, the Company:

- wants to equip itself with a valid tool so that the Recipients of the same behave lawfully, correctly and transparently in the performance of their activities, such as to prevent the risk of committing the crimes provided for by the Decree;
- wishes to reiterate its non-tolerance for any unlawful conduct, even if not necessarily criminally relevant, and the irrelevance of the purpose pursued or the erroneous belief that it is acting in the interest and/or to the advantage of the same;
- wants to strongly repress any behavior carried out in violation of the rules, internal or external, through the imposition of effective, proportionate and dissuasive disciplinary and/or contractual sanctions.

4. Approval of the Model

In the light of that framework,

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has drawn up this document to extract and summarise, from the overall system of organisational regulations and internal control rules governing the performance of corporate operations, those that specifically oversee the risks of committing the offences envisaged by the Decree.

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This Model was approved by the Board of Directors with resolution of 22/07/2026.

Since this Model is an "act of issuance of the governing body" – in accordance with the provisions of Art. 6, paragraph 1, letter a) of the Decree – subsequent amendments and additions to the Model itself are subject to the competence of the Company's Board of Directors.

5. Corporate purpose

The Company's object is the trade, installation, production, design, configuration, rental, maintenance, application of plants, technologies and products related to renewable energy sources (photovoltaic, wind, biomass, solar-thermal, hydrogen, geothermal, hydroelectric, etc.), electricity and thermal energy and energy saving (building materials for insulation, containment and limitation of consumption, energy efficiency, sustainable mobility, electric and low-emission vehicles) in both residential and industrial settings.

The Company can design, build, install and maintain energy, electrical and electronic systems for industrial and civil automation, electronic boards and computer systems hardware and software applications and networks, telematic networks and data transmission/reception, automated management of systems, and process and statistical control.

The Company also has as its object the dissemination, training, consultancy, also aimed at obtaining incentives and/or public and non-public contributions, relating to renewable energy, energy saving and efficiency, the use of electricity and heat; will be able to provide technical advice for economic and convenience analyses, market surveys, services to companies, individuals and institutions in the field of renewable energy and energy efficiency, research, teaching, scientific direction; the transmission, maintenance and management of e-mail and messaging devices on its own and on behalf of third parties; the creation and management of websites, the sale of web spaces and services and access and the production of related software; the implementation of internet, intranet, extranet, telematic and multimedia services on its own and on behalf of third parties.

The Company may organize happenings, information and recreational activities aimed at promoting the company and its activities and customer loyalty, exhibitions, fairs, congresses, conferences, seminars, masters, meetings, cultural events, and their commercial and advertising management.

The Company can also carry out its activities in the context of energy service companies (ESCOs) by offering integrated services for the implementation and possible global management of interventions relating to the installation of energy-efficient technologies, also in the context of "white certificates" and "thermal account" projects. As an ESCO, the Company can operate for the development, installation and financing of projects to promote energy efficiency.

The Company may carry out its activities, by way of example but not limited to:

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- on the subject of saving and rationalization of resources and the development of renewable sources and energy efficiency;
- in the energy sector by offering integrated services to the user (design, installation, maintenance and management of plants) in a logic of energy performance contracting and the implementation of interventions aimed at energy saving and all the typical activities of ESCOs (energy service companies);
- in Italy and abroad, both in the acquisition and in the offer of products and/or services, making use of the work of professionals, companies and external consultants for the realization of its activities;
- in the field of energy certification;
- in the field of technical and administrative consultancy aimed at carrying out interventions concerning renewable energy and energy saving.

The Company may set up service and repair workshops, control and assembly of its own or third-party equipment.

The Company may lease or purchase surface rights to land, surfaces, areas suitable for the construction of plants from renewable sources.

The Company may exploit its own trademarks and patents or those of third parties.

The Company can carry out the conception and graphic design for advertising in the press, radio, television, internet, and telematic and telephone networks.

The Company may hire and grant agencies, commissions, representations, with or without deposit, and mandates; to grant and obtain exclusive or non-exclusive licenses for commercial exploitation, as well as to carry out all commercial operations, including import-export and e-commerce, industrial, financial within the limits mentioned above, movable and immovable, which will be deemed by the administrative body to be instrumental, ancillary, connected, necessary or useful for the realization of the activities that constitute the corporate purpose.

The Company may provide the parent company, subsidiaries, investee companies and/or companies belonging to the same group, with general services, such as, by way of example but not limited to, those of administrative, accounting, financial, tax, corporate, legal, IT, logistics, etc. The Company, as part of this activity, also has as its object, again not towards the public, but exclusively towards the aforementioned recipients, the exercise of the activities of:

- granting of loans;
- foreign exchange brokerage;
- collection, payment and transfer of funds, with consequent debit and crediting of the related charges and interest.

The Company can take out mortgages, financing, leasing, etc.

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The Company, on a non-predominant basis, occasional and instrumental to the achievement of the corporate purpose, may grant sureties, guarantees, guarantees, guarantees in general, including real ones, also in favour of third parties, as well as assume both directly and indirectly, both in Italy and abroad, shareholdings or interests in other companies or entities, even with the assumption of unlimited liability.

The Company may also take and lease companies and/or business units having the same or similar activity as their object. all in compliance with the law, art. 2361 of the Italian Civil Code, which refers to, of the legislation in force, in any case with the express exclusion of any activity by law reserved to the public or in any case reserved by law to certain categories and subject to the prior acquisition of any administrative authorizations where required.

6. Elements of the Governance model and the general organisational structure

6.1 The Company's governance model

VP SOLAR S.R.L. is a limited liability company and is currently managed by a Board of Directors, as resolved by the Shareholders' Meeting, composed of five members.

The Board of Directors carries out all the operations necessary to achieve the corporate purpose, being endowed with all powers for the ordinary and extraordinary management of the Company.

The Board of Directors, with the exception of matters excluded by law, may delegate, and has done so, its powers to one or more of its members, determining their duties, powers and attributions (for details, please refer to the Chamber of Commerce Certificate).

The Board of Directors may appoint general managers and may appoint and dismiss attorneys, and has done so, for individual acts or categories of acts, determining their duties, powers, attributions and remuneration (please refer to the Chamber of Commerce certificate for details).

The Chairman of the Board of Directors, as well as the managing directors, are responsible for representing the Company, within the limits of the powers conferred on them.

The Company has appointed a Sole Statutory Auditor and has appointed an Independent Auditors as statutory auditor.

6.2 The system of proxies and powers of attorney

As required by good business practice and also specified in the Confindustria Guidelines, the Board of Directors is the body responsible for formally conferring and approving the

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proxies and powers of signature, assigned in line with the organizational and managerial responsibilities defined, with a precise indication of the thresholds for approving expenses.

The level of autonomy, the power of representation and the expenditure limits assigned to the various holders of proxies and powers of attorney within the Company are always identified and set in a manner consistent with the hierarchical level of the recipient of the proxy or power of attorney within the limits of what is strictly necessary for the performance of the tasks and duties subject to the delegation.

The appointment of Attorneys and their powers are conferred by means of a specific deed and are periodically updated according to the organisational changes that occur in the structure of the Company.

The proxies and powers of attorney are, where necessary, formalized through notarial deeds and communicated by means of letters of appointment drawn up on the Company's letterhead.

6.3 Internal control system and structure of the Model

The Company has adopted the following general tools, aimed at planning the formation and implementation of its decisions (also in relation to the crimes to be prevented):

- the Code of Ethics containing the ethical principles on which the Company is inspired and the related rules of conduct;
- the system of delegations and powers of attorney;
- the documentation and provisions relating to the hierarchical-functional structure of the company and organisation;
- specific procedure – which constitutes an integral and substantial part of this Model – aimed at implementing Legislative Decree no. 24 of 10 March 2023, concerning the protection of persons who report violations of Union law and containing provisions concerning the protection of persons who report violations of national regulatory provisions (so-called "Legislative Decree no. Whistleblowing");
- the Tadiran Report Policy and Inside Information Policy;
- the internal control system and therefore the structure of company procedures, regulations and policies;
- company communications and circulars directed to staff;
- the initiatives, adequate and differentiated according to the role, task and activities carried out, of training, information, training and communication, aimed at all staff;
- the sanctioning system, in full compliance with the CCNL applied;
- the applications of the company information system responsible for the management and traceability of business processes and the related user manuals and instructions;

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- the national, EU and international "corpus" of laws and regulations, when applicable.

Each element listed above is an integral part of this Model, the structure of which is shown in the graphic on the side.

6.4 Manual and computer procedures

The procedures prepared by the Company, both manual and computerized, constitute the rules to be followed within the business processes concerned.

As regards, specifically, IT procedures, it can be indicated that the main business management processes are supported by high-quality IT applications. They constitute in themselves the "guide" to the methods of carrying out certain transactions and ensure a high level of standardization and compliance, since the processes managed by these applications are validated upstream of the software release.

In this context, therefore, the Company ensures compliance with the following principles:

- encourage the involvement of several subjects, in order to achieve an adequate segregation of tasks through the opposition of functions;
- to adopt measures aimed at ensuring that every operation, transaction, action is verifiable, documented, consistent and appropriate;
- prescribe the adoption of measures aimed at documenting the controls carried out with respect to the operations and/or actions carried out.

6.5 Control of financial flows

The Company's cash flow control system provides for mechanisms for verifying the management of resources that must guarantee, in addition to the verifiability and traceability of expenses, the efficiency and cost-effectiveness of the company's activities, aiming at the following objectives:

- define in a clear, systematic and knowable way the resources (monetary and non-monetary) available to the individual company functions and the perimeter within which these resources can be used, through planning and budgeting;
- detect any deviations from what is predefined in the budget on the basis of periodic final situations, analyse the causes and report the results of the evaluations to the appropriate hierarchical levels for appropriate adjustment interventions;
- prepare periodic situations of future projections in which the initial planning defined in the budget is revised on the basis of the deviations detected in the budget-final comparison analysis.

6.6 Internal Manager

The Internal Manager is the one who must guarantee, for each transaction at risk of committing an offence, the availability, updating and storage of the documentation relating to the same transaction, for any necessary checks to be carried out by the SB.

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In addition, the Internal Manager:

- represents the contact person and responsible for the operation or set of operations of the areas of activity at risk;
- may consult the Supervisory Body in the event of questions, including interpretative ones, that arise with reference to the objectives of preventing offences of this Model;
- is aware of the obligations to be fulfilled and the obligations to be observed in carrying out the activities at risk in its area of competence and undertakes to inform and instruct its collaborators in this regard.

6.7 Relevant and excluded offences

In order to comply with the specific provisions of the Decree, an assessment of the risks of committing the offences envisaged therein was carried out. Following this analysis, carried out according to the Methodology illustrated in Chapter 2 of this Model, the crimes considered relevant were identified. The results of this activity are contained in specific risk assessment documents and related reports, to which reference should be made, which will be periodically updated and reviewed, as well as in Chapter 8 of this Model.

On this point, the Company is aware that, even for crimes not expressly mentioned and for those deemed not relevant, their commission by top management and/or subordinates cannot be excluded tout court. However, the possibility of a concrete commission of these crimes was judged to be extremely remote and, in any case, reasonably covered by compliance with the principles set out in the Code of Ethics of the same and by the rules of conduct in place.

6.8 Amendments and additions

Since this Model is an act issued by the management body, further subsequent amendments and additions to the Model itself are subject to the competence of the Company's Administrative Body, also upon proposal and in any case after consultation with the Supervisory Body.

By way of example and not limited to, the Model must be promptly amended or supplemented when the following have taken place:

- violations or circumvention of the provisions of the Model that have demonstrated its ineffectiveness or inconsistency for the purposes of preventing crimes;
- significant changes in the Company's internal structure and/or in the way business activities are carried out;
- regulatory changes.

On the other hand, with regard to the operating procedures or other document appointed for various reasons, adopted in implementation of this Model, amendments and additions may be made by the competent functions, also on proposal and in any case after

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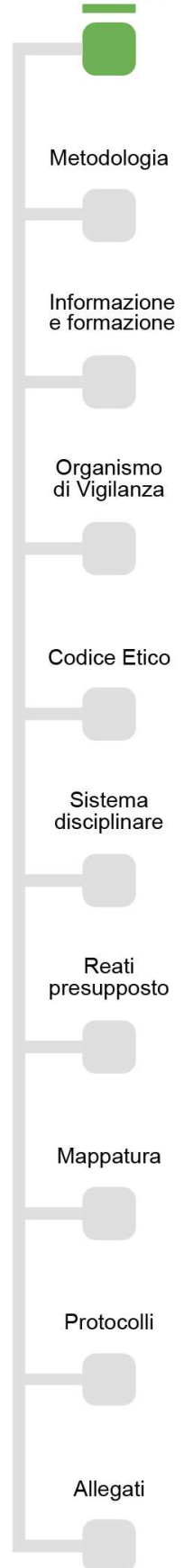
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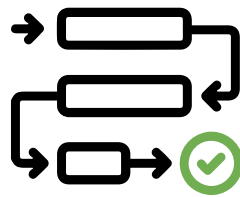
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consultation with the Supervisory Body, which, in any case, is required to comply with the information obligations towards the Administrative Body.

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Methodology

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1. Methodology

The process of preparing and formalizing the Model included the activities described in the following Table.

ACTIVITIES	DESCRIPTION
Analysis of the big picture	Through the examination of the Articles of Association, organization chart, powers of attorney, minutes of corporate obligations, organizational provisions, procedures, transactions and applications of the information system, the Company's governance and internal control system was clarified.
Identification of sensitive activities	Through the analysis of the above-mentioned documentation and a series of interviews guided by questionnaires, the activities in which the crimes considered by the Decree can be committed were identified.
Analysis and assessment of crime risk	Once the sensitive activities and the related risks of committing the crimes were identified, a qualitative/quantitative assessment of the same was carried out in the light of the procedural practices and preventive measures implemented by the Company ¹ .
Identification of improvement actions	On the basis of the existing situation and the related risk assessment as ascertained above, the appropriate and/or necessary improvement actions have been identified aimed at reducing the risks to an acceptable level ² .
Drafting or updating of company documents	In relation to each sensitive activity, preventive measures (protocols) to prevent the commission of crimes have been described.

1 See § 2 for a brief description of the method of assessing the risk of crime.

2 The result of the process of analysis of risk activities, mapping and risk assessment is collected in documents kept at the Company.

ACTIVITIES	DESCRIPTION
Establishment of the SB	At the same time as the adoption of the Model, the composition of the SB was defined. The activities and requirements of the SB are described in the "Supervisory Body" Section of this Model.
Introduction of a disciplinary system	A disciplinary system has been adopted to sanction non-compliance with the measures indicated in the Model. The sanctions that can be imposed, the extent of the same and the application procedure are described in the "Disciplinary system" section of this Model.

The Model does not intend to create from scratch a system of organization, management and control that the Company must adopt, but represents a formalization of already existing safeguards, practices, procedures and controls and is part of a broader and more organic system envisaged by the Company in compliance with the applicable laws and regulations and in adherence to the company's best practices in the field of process management and the guidelines of Confindustria.

2. Risk assessment

The methodology for assessing the risk of committing relevant offences pursuant to Legislative Decree no. 231/2001 that has been adopted is based on the combination of the following main factors:

- **G = Severity**, understood as the quantification and impact of the consequences deriving from the commission of the crime to the Company. These consequences are related to the sanctioning system provided for by the Decree (financial penalties and disqualification sanctions).
- **C = Criticality**, understood as an indicator of the relevance and significance of the crime risk in the overall context in which the Company operates (organization, certifications held, human resources involved, management, outlet market, business indicators, ...).
- **P = Probability** with which the risk of committing the crime can occur. The likelihood that an offence may be committed is assessed by considering existing control protocols and activities. In this way, it is possible to assess the "net" risk, i.e. the probability that the types of crime can be implemented with respect to the internal and external operating context in which the company operates. The approach followed for the assessment of the current situation of the company ("As is analysis") is based on the identification of the optimal process – best practices and regulatory dictates where applicable – and on the evaluation of the distance of the "real" process from the best practices. In principle, an optimal



process is designed to reduce the likelihood of all crime risks associated with the process itself; consequently, the optimal process implements the protocols and controls reasonably necessary to combat the crimes related to that process. The more or less extensive presence of controls determines the probability with which the risk of crime can materialize. Probability is calculated as the ratio between the number of existing controls and the number of controls that reasonably prevent the commission of the crime, i.e. the number of controls expected in the optimal process.

- **R = Detectability** of the risk of crime understood as the possibility of detecting it through the system of records and traceability of processes (paper or computer records, reports, management control, reconstructability of decisions, ...) implemented by the Company to recognize any anomalies, deviations from standards or offenses.

The analysis of the parameters listed above makes it possible to identify the most critical processes through the Risk Priority Index (IPR) calculated through their product:

$$IPR = G \times C \times P \times R$$

Each parameter can take a value between 0.1 and 1.6, consequently the Risk Priority Index has been classified into five risk bands and precisely:

IPR (Risk Priority Index)	
$0.0001 \leq IPR < 0.0016$	Irrelevant
$0.0016 \leq IPR < 0.0256$	Tolerable
$0.0256 \leq IPR < 0.4096$	Moderate
$0.4096 \leq IPR < 1.6384$	Significant
$IPR \geq 1.6384$	Intolerable

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Information and training

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1. Information, training and communication plan of the model

1.1 Premise

In order to effectively implement the Model, the Company intends to ensure the correct dissemination of its contents and principles inside and outside its organisation.

In particular, the Company's objective is to extend the communication of the contents and principles of the MOD not only to its Corporate Bodies and employees, but also to persons who, although not formally qualified as employees, work to achieve the Company's objectives by virtue of contractual relationships.

The communication and training activity is diversified according to the recipients to whom it is addressed, but is, in any case, based on principles of completeness, clarity, accessibility and continuity, in order to allow the various Recipients to be fully aware of those company provisions that they are required to comply with and of the ethical rules that must inspire their behavior.

Communication and training activities are supervised by the Supervisory Body.

1.2 Communication, information and training of staff

The Company promotes knowledge of the Model, the internal regulatory system and any updates among all personnel. All those who work within the Company are, therefore, required to know its content, to observe it and to contribute to its implementation.

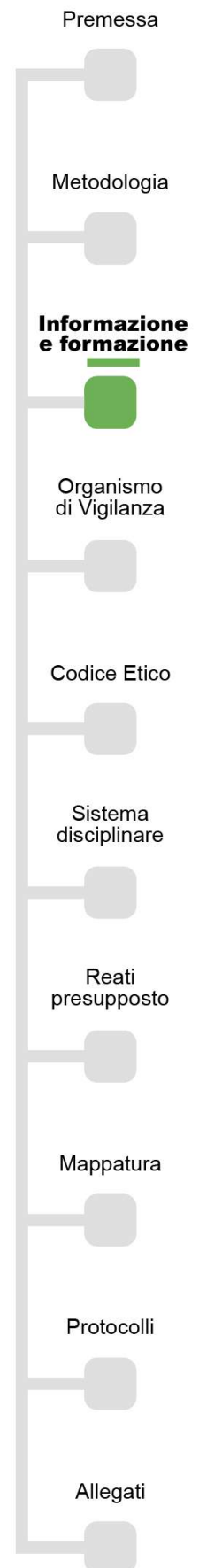
Communication, information and training activities for staff are organised with different levels of in-depth analysis due to the different degree of involvement of staff in areas at risk of crime and in relation to their respective attributions and responsibilities.

The corporate function that manages these activities shall provide evidence to the SB of their implementation.

In this context, the communication actions include:

- making the Model and its main components, including the Code of Ethics, available by posting it in the appropriate spaces next to the company bulletin boards and/or in a locally shared folder;
- inclusion of the Code of Ethics on the Company's website;
- communication by e-mail or other suitable means in the event of approval of a new version of the Model or any of its components, including the Code of Ethics, with a brief description of the changes made.

The training course, on the other hand, is articulated, with regard to personnel, on the levels indicated below:



- top management: initial training course; occasional update communications via e-mail or other suitable means; timely training courses following substantial changes to the Model or any of its components;
- Subject subjects: information at the time of recruitment; initial training course; occasional update communications via e-mail or other suitable means; timely training courses following substantial changes to the Model or any of its components.

During this training course, the following topics are developed and addressed:

- Legislative Decree no. 231/2001;
- the Model adopted by the Company;
- ethical principles;
- the tasks of the SB;
- the information flows to be transmitted to the SB;
- the reporting of unlawful acts and the channels for receiving reports (so-called "Criminal Reports"). Whistleblowing) as well as any other aspect of discipline (e.g. protections, support measures, etc.);
- the disciplinary system;
- (if any) cases of interest.

Participation in training sessions is mandatory. The Company verifies that the training course is used by all personnel, giving evidence to the SB.

The traceability of participation in training sessions is implemented through:

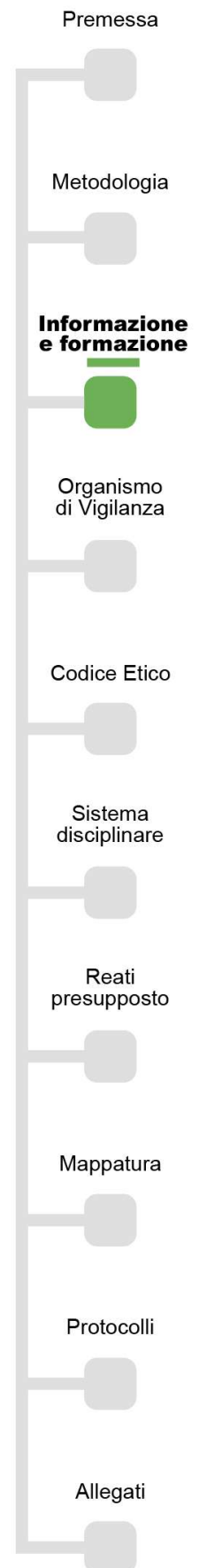
- the request for the signature of attendance in the appropriate form and, as regards activities in "remote" mode, through the certificates of use by name;
- the indication, in the form/report referred to in the previous point, of the subject of the training sessions;
- the conservation of the material used and the program carried out;
- the archiving of any learning and assessment questionnaires.

Therefore, staff are required to:

- a) acquire awareness and knowledge of the principles and contents of the Model, the Code of Ethics and the documents that make up the components of the Model;
- b) know the operating methods with which one's activity must be carried out;
- c) actively contribute, in relation to their role and responsibilities, to the effective implementation of the Model, pointing out any deficiencies found in it;
- d) participate in training courses.

1.3 Dissemination of the Model to third parties

The Company informs its collaborators, consultants, suppliers, *partners* and all those who, in various capacities, operate under mandate or in the interest of the same or have



relationships with it of any kind and nature of the Model, the Code of Ethics and the rules of conduct adopted, requesting them to share its principles, the contents and provisions.

With regard to collaborators, consultants, suppliers, *partners* and all those who operate, in various capacities, on behalf of or in the interest of the Company, in processes that expose the Company to the risk of a predicate crime, there are specific contractual clauses aimed at sanctioning any conduct carried out by them or by any persons connected to them or attributable to them in contrast with the lines of conduct indicated in this Model, including the Code of Ethics.

To view these contractual clauses, please refer to the chapter "Management protocols".

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Supervisory Body

Issued by	VP SOLAR S.R.L.		
Approved by	Board of Directors		
Version	0	Approval date	22/07/2026

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1. Appointment and composition of the SB

The Supervisory Body (hereinafter referred to as the "SB") is a monocratic or collegial body.

The SB is appointed by resolution of the Company's administrative body, which determines its actual number and the composition of its members.

At the time of appointment, the Board of Directors establishes the remuneration due to the respective members of the SB.

At the first call, the SB, if it is collegial, chooses the President from among its members.

The SB has the right to adopt Regulations for its activities with which it regulates:

- the procedures for convening meetings;
- the related *constitutive and deliberative* quorums;
- the rules for taking minutes of meetings;
- the methods for organising its supervisory and control activities.

2. Eligibility Requirements

To take on the position of member of the SB, the candidate must:

- have specific and qualified skills in one or more of the following areas: legal, administrative, tax, occupational safety, environmental, auditing, management control, business administration, management engineering;
- know the Company and the main processes typical of the sector in which it operates;
- possess requisites of integrity, professionalism and independence that allow him to effectively carry out the tasks entrusted to him;
- ensure continuity of action in the performance of its tasks;
- possess adequate and proven experience in the scope of application of the Decree;
- not be in one of the conditions that lead to forfeiture or the possibility of revocation/suspension, referred to in the following paragraphs.

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3. Term and termination

Unless otherwise provided by the Administrative Body, the office of member of the Supervisory Body shall have a duration of three years from the date of appointment until the meeting of the Administrative Body, following the expiry of the Supervisory Body, which shall reconfirm or replace him.

The office of member of the SB may cease, exclusively, upon expiry of the term, resignation, forfeiture, revocation (if supported by just cause) and death.

In the case of a collegial body, the resignation takes effect immediately, if the majority of the members of the SB remain in office; otherwise, from the moment there is a majority, following the acceptance of the new members. In the case of a single-member body, the resignation of the single member takes effect from the moment there is acceptance by the new member of the single-member SB or from the moment there is a majority following the acceptance of the new members of the collegial SB.

In the case of a collegial body, if the President of the SB is absent, the oldest member will assume the office of President of the SB pro tempore, until the appointment of the new President.

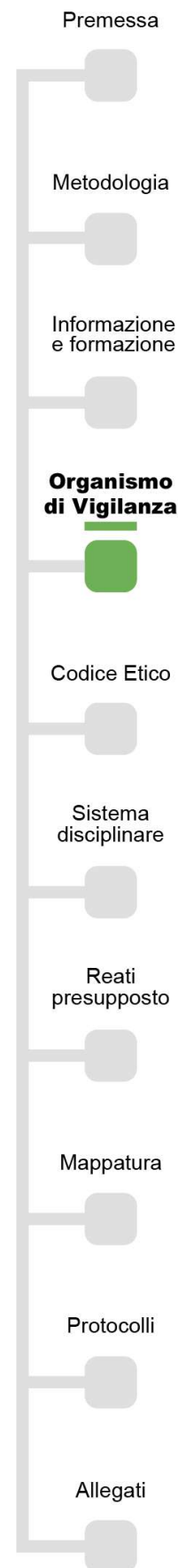
A member of the SB who finds himself in one of the circumstances justifying his or her forfeiture or revocation or who wishes to resign from office must, without delay, inform the Chairman of the SB, in the case of a collegial body, and, in any case, give written notice by registered mail with return receipt or certified e-mail message to the Administrative Body and to the Sole Auditor.

When the Administrative Body becomes aware of any cause of termination against one or more members of the Supervisory Body, it must inform, without delay, the Sole Auditor and the other members of the Supervisory Body, in the case of a collegial body, unless they are already aware of it.

A member of the SB who wishes to resign from office or who sees the grounds for his or her forfeiture must inform, without delay, the Chairman of the SB, in the case of a collegial body, the Administrative Body and the Sole Auditor, unless they are already aware of it.

In the case of a collegial body, the member of the SB who recognises the grounds for the forfeiture or revocation of another member must inform, without delay, the Chairman of the SB, the Administrative Body and the Sole Auditor, unless they are already aware of it.

The Administrative Body shall replace the member of the Supervisory Body who has ceased to hold office for any reason as soon as possible and at the latest within one month.



4. Decadence

The following shall immediately cease to hold office as a member of the Supervisory Board:

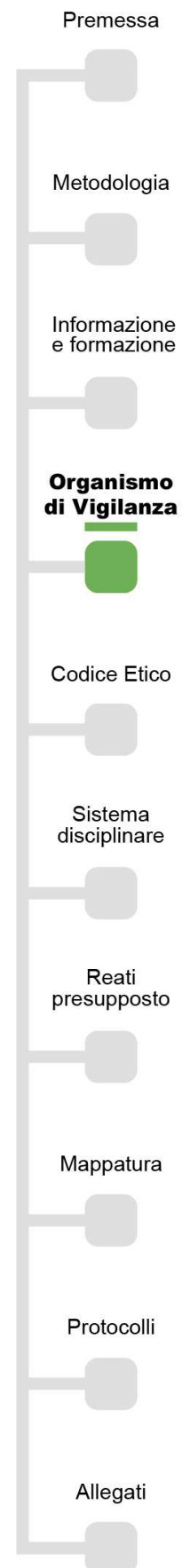
- the interdicted, the incapacitated person or anyone suffering from an illness so serious as to make the subject unfit to carry out his or her duties;
- the declared in judicial liquidation;
- those who have been definitively sentenced to a penalty that involves the disqualification, even temporary, from public offices and the inability to exercise managerial offices;
- those who have been definitively convicted or have negotiated pursuant to Article 444 of the Code of Criminal Procedure for one of the predicate crimes of the Decree;
- the spouse, relative and relative within the fourth degree of any of the Company's top management or any of the members of the control, supervisory or auditing bodies;
- those who are involved in operational activities or management activities that may affect strategic and financial aspects of the Company or that would in any case prejudice their objectivity of judgment;
- anyone who, in general, finds himself, for whatever cause or reason, in a situation of conflict of interest with the Company;
- the employee following the termination of the employment relationship.

5. Revocation

The office of member of the Supervisory Body may be revoked only for just cause by resolution/determination adopted by the Administrative Body, after hearing the opinion of the Sole Auditor.

The following constitute just cause for revocation:

- a serious breach of the SB's duties (e.g. prolonged inactivity, unjustified absence, breach of the obligation of confidentiality, breach of the Model, etc.);
- the ascertainment of the administrative liability of the entities against the Company, following a final conviction, if justified by omitted or insufficient supervision;
- being in one of the cases of forfeiture;
- the loss of the requirements for taking office;



- the opening of criminal proceedings with indictment against a member of the SB for one of the predicate offences of the Decree;

In the latter case, pending the resolution of the procedure, the Administrative Body has the possibility of ordering the suspension of the powers of the member of the SB with the simultaneous appointment of an interim replacement.

6. Tasks

The SB:

- constantly monitors compliance with the Model by the Recipients;
- constantly monitors the efficiency and effectiveness of the Model adopted with respect to the prevention and prevention of the commission of the crimes provided for by the Decree;
- verifies at their discretion compliance with the methods and procedures provided for by the Model by the Recipients with specific reference to the activities that expose the Company to the risk of committing predicate offences, carrying out periodic checks (including unannounced checks) on specific transactions or acts;
- collects and stores in a special archive, which is allowed to be consulted only by members of the Supervisory Board, the documentation and information acquired in the performance of the aforementioned control activities;
- ascertains the status of the updating of the Model by reporting to the Administrative Body any changes, revisions and/or additions that may be necessary as a result of:
 - significant violations of the provisions of the Model;
 - significant changes in the internal structure of the Company and/or in the methods of carrying out the activity;
 - changes to the regulatory framework;
- supervises the initiatives necessary for the dissemination of knowledge and understanding of the Model;
- ensures that the internal organisational documentation necessary for the registration and traceability of the control and verification of the functioning of the Model is prepared by the competent functions and/or offices;
- coordinates with the other corporate functions and/or control bodies, including through special periodic meetings, for the better monitoring of activities, for the identification of new areas at risk, as well as, in general, for the assessment of the various aspects relating to the implementation of the Model;

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- periodically carries out reporting activities to the Administrative Body, as indicated below;
- manages the information flows provided for by or from the SB described below in this Model;
- reports to the Administrative Body, for appropriate measures, any violations of the Model that may result in the Company being held liable and verifies the decisions taken accordingly by the Administrative Body.

The activities carried out by the SB cannot be reviewed by any body and/or function. The Administrative Body is in any case called upon to carry out supervisory activities on the adequacy of the intervention of the SB itself; indeed, the ultimate responsibility for the operation (and effectiveness) of the organizational MOD lies with the Board of Directors.

In order to carry out its functions, the SB may make use – under its direct supervision and responsibility – of all the Company's structures as well as external consultants. To this end, the SB uses in full autonomy, without the need for any prior consent, the financial resources that must be allocated to it from year to year by the Administrative Body. In case of necessity and urgency, if the SB needs additional resources to carry out its tasks, the SB will submit a reasoned request to the Administrative Body.

Without prejudice to the prohibition to communicate and/or disseminate the information and data acquired, except in the cases provided for by the Law, the SB has free access – without the need for any prior consent – to all the places and documents of the Company, in order to obtain any information or data deemed necessary for the performance of the tasks provided for by the Decree.

7. Information flows to the SB

All Recipients of the Model are required to report to the Supervisory Body the facts that constitute or may constitute a violation of the Model itself or of any other document attached or referred to.

In particular, the following must be communicated to the Supervisory Body:

- the anomalies found in the application of protocols and procedures;
- the possible need to amend the aforementioned protocols and procedures;
- changes in activities that lead to the emergence of new risks;
- possible conflicts of interest;
- information on disciplinary measures and related measures relevant to the Model;
- requests for legal assistance submitted by the Company for relevant criminal offences pursuant to the Decree;

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- the measures and news coming from judicial police bodies or any other authority from which it is evident that investigations are being carried out, including against unknown persons, for predicate crimes;
- the internal reports from which responsibility for the aforementioned criminal hypotheses emerges;
- the initiation and outcome, as well as constant updates, regarding any internal investigations, unless the SB itself has ordered and directed them;
- the set of data, information, reports, documents mentioned as information flows to the SB at the end of each Chapter of the Management Protocols Section of this Model;
- whistleblowing reports, which will be discussed in more detail in the next paragraph.

In order to facilitate the flow of information to the SB, the Company adopts specific information channels. In particular, information and communications may be sent:

- to the e-mail address: odv@vpsolar.com
- at the Company's registered office, in a sealed envelope, for the kind attention of the Supervisory Body.

8. Reports so-called. Whistleblowing

Legislative Decree no. 24 of 2023, implementing Directive (EU) 2019/1937 (henceforth, for simplicity's sake, the "whistleblowing decree"), amended the previous national legislation on whistleblowing, enclosing in a single regulatory text the protection regime, provided for the public and private sectors, of persons who report specific unlawful conduct that violates European and national regulatory provisions based on well-founded reasons and detrimental to the public interest or the integrity of the Company, of which they have become aware in their work context.

In particular, pursuant to the new Article 6, paragraph 2-bis of Legislative Decree no. 231/2001, this Model incorporates and provides for the internal reporting system adopted by the Company, as well as the reporting party protection regime which is aimed at preventing retrieval, discriminatory or obstructive reporting and sanctioning violations of the aforementioned whistleblowing decree.

The conduct subject to reporting may concern significant offences pursuant to Legislative Decree 231/2001 (so-called predicate offences) or violation of this Model, including violations of the Code of Ethics and any other component of the Model itself as well as, where applicable to the Company pursuant to Legislative Decree 24/2023, violations of national and European Union regulatory provisions that harm the public interest or the integrity of the public administration or private entity.

In order to regulate in detail:

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- the channels, procedures and prerequisites for making internal or external reports,
- the operational indications that the whistleblower must observe in order to submit them,
- the protections reserved for the whistleblower, as well as the responsibilities that the same could incur in the event of reports that turn out to be false or unfounded,
- the measures envisaged to protect the reporting persons and other parties involved in the report in various capacities,

the Company has prepared a procedure for the management of whistleblowing reports, which is intended to be referred to here in full, an information document addressed to potential whistleblowers, who, in addition to other persons potentially involved, must be informed in the times and in the manner provided for by the legislation on the protection of personal data.

The Company guarantees that the aforementioned procedure is displayed and made easily visible in the workplace, as well as accessible to people who, although not attending the workplaces, have a legal relationship with it, also by publishing it in a dedicated section of the website, if any.

The aforementioned procedure must also govern the person entrusted with the management of the reporting channel, describing their tasks and responsibilities in accordance with the provisions of the whistleblowing decree.

In relation to whistleblowing reports, the identified Whistleblowing Manager, when different from the SB, transmits to the latter, in compliance with the principle of confidentiality referred to in the whistleblowing decree:

- immediate information on reports of significant unlawful conduct, even incidentally, pursuant to the Decree or violations of the Model received through the whistleblowing system, so that the Supervisory Body, in the exercise of its supervisory activity, can share any observations and participate in the investigation or in any case follow its progress;
- a periodic update on the overall management of reports, including those not relevant pursuant to the Decree or the Model, received through the whistleblowing system, in order to verify the functioning of the whistleblowing system itself and the quality of the sorting as well as in order to correct any errors of assessment or, in any case, with a view to constant improvement of the system itself (where malfunctions of the tool emerge).

9. Supervisory Body reporting activities

The SB constantly updates the administrative body.

More precisely, the SB reports to the Administrative Body:



- annually, by means of a report, the control and verification activities carried out and the results thereof;
- annually, a plan of the activities planned for the following year;
- whenever there is a need to update the Model and/or the procedures referred to therein due to significant changes in the organisational structure and/or in the production process and/or in the regulatory framework of reference.

The Supervisory Body shall promptly inform the Administrative Body of any significant violation of the Model, which may lead to the assumption of the commission or attempted commission of offences from which the application of the Decree may result. A copy of this communication is also sent by the SB to the Sole Auditor.

The Administrative Body, the Shareholders' Meeting and the Sole Auditor have the right to convene the Supervisory Body and the latter the former at any time, so as to provide information on the state of implementation of the activities for which they are responsible. Minutes of these meetings are drawn up and kept by the SB and made available to the body involved from time to time.





Code of Ethics

Issued by	VP SOLAR S.R.L.		
Approved by	Board of Directors		
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1. Purpose

Through this Code of Ethics, **VP SOLAR S.R.L.** (hereinafter, the "Company") intends to define and explain the values and principles of conduct that inform its activities and its relations with all the subjects with whom it enters into relationships, even indirectly or potentially, for the achievement of its corporate purpose with the aim of preventing irresponsible or unlawful conduct attributable to the Company.

The Company undertakes to guarantee all those who have relations with it, whether they are employees, customers, suppliers or, in general, interested parties, that the activities will be carried out in full compliance with the law, in a framework of fair competition with honesty, integrity, fairness and good faith, respecting the legitimate interests of each stakeholder.

This Code of Ethics is an integral part of the Company's Organisation, Management and Control Model provided for by art. 6 and 7 of Legislative Decree no. 231/2001.

2. Recipients and general provisions

The subjects required to conform their conduct to the provisions of this Code (hereinafter, "Recipients") are:

- the Administrative Body as well as anyone else who performs, even de facto, functions of representation, administration and management of the Company or of one of its organisational units, endowed with financial and functional autonomy;
- anyone who holds supervisory and control functions;
- all employees, broadly understood, i.e. from personnel who have managerial qualifications to anyone employed under an employment contract or similar (e.g. interns, trainees, etc.), with a temporary employment contract or with collaboration contracts, including project contracts, and so on;
- all those who, although not belonging to the Company, operate on behalf of or in the interest of the same (e.g. consultants, external collaborators, etc.) or have relationships of any kind and nature with the Company (e.g. partners, contractors, suppliers, associated companies, in general, third parties), within the limits of the existing relationship and the risk profile pursuant to Legislative Decree 231/2001 with respect to the activities carried out.

The Recipients, under their own responsibility, are required to ensure that the principles and canons of conduct established herein and in general described in the Organisation, Management and Control Model are also respected by any person, natural or legal, entity or third party connected to them who, indirectly or even only potentially, through them, could have any relationship with the Company. The latter, therefore, also considers these subjects among the Recipients of this Code.

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The Recipients of this Code shall avoid any act or conduct that violates or may cause to be considered violated the provisions of the law and of this Code.

Employees and collaborators strive to ensure that relationships with colleagues are inspired by harmony and avoid acts or behaviors that undermine the principle of mutual respect.

Directors, employees and collaborators conform their activities and the use of the Company's assets to criteria of correctness, economy, efficiency and effectiveness.

In relations with the outside world, directors, employees and collaborators behave in such a way as to establish trust and collaboration on the part of those who come into contact with the Company; they show courtesy and availability in communication and take care of the handling of matters efficiently and promptly.

3. Principles of conduct

3.1 Legality, fairness, honesty and integrity

The Company acts in compliance with the laws in force in Italy, EU and international legislation and the regulations in force in the other countries in which it operates, as well as in compliance with professional ethics.

The pursuit of the Company's interest can never justify conduct contrary to the principles of legality, fairness, honesty and professionalism.

Therefore, any form of benefit, whether received or offered, which could be understood as a tool aimed at influencing the independence of judgment and conduct of the parties involved, is always rejected.

Corrupt practices, illegitimate favours, collusive behaviour, solicitations, directly and/or through third parties, of personal advantages for oneself or for others, are prohibited.

Acts of commercial courtesy, such as gifts or forms of hospitality, are permitted when they are of modest value and in any case such as not to compromise the integrity or reputation of one of the parties and cannot be interpreted, by an impartial observer, as aimed at acquiring advantages in an improper way.

Directors, employees and collaborators do not use the office or any space to pursue private or personal goals or to obtain private and personal benefits.

Directors, employees and collaborators do not use the position they hold to obtain utility or benefits in internal and external relations, including those of a private nature.

Directors, employees and collaborators shall not make use of information not available to the public or not made public, obtained even confidentially in the course of office activities, to make profits or private interests.

Directors, employees and collaborators avoid obtaining benefits of any kind, which may be or appear to be such as to influence their independence of judgment and impartiality; moreover, they do not accept for themselves or for others any gift or other benefit from

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external parties who intend to enter into a relationship with the Company, with the exception of gifts of modest value.

Directors, employees and collaborators operate with impartiality, avoiding preferential treatment or unequal treatment; refrain from exerting undue pressure and reject it, take initiatives and decisions with the utmost transparency and avoid creating or benefiting from privileged situations.

Directors, employees and collaborators do not make commitments or make personal promises that may affect the fulfilment of official duties.

3.2 Loyalty and good faith

Relations with the recipients of the Model and with third parties, in general, must be based on good faith and honesty, to be implemented with reliable conduct regarding the sustainability of agreements, the fulfilment of agreements, promises, the enhancement of the Company's assets and the pursuit of conduct in good faith in every decision.

3.3 Conflict of interest and impartiality

In carrying out all activities, the Company's directors, employees and collaborators operate in such a way as to avoid situations of conflict of interest, real or even potential, which may interfere with the ability to take impartial decisions in the best interest of the Company and in full compliance with the provisions of the Code.

By way of example, the following situations may result in conflicts of interest:

- economic and financial interests of the director, the employee and/or their families in the activities of suppliers, customers and competitors;
- use of your position or information acquired in your work so that you may create a conflict between your personal interests and the interests of the Company;
- carrying out work activities, of any kind, at customers, suppliers, competitors;
- acceptance of money, favours or benefits from persons, including legal persons, who are or intend to enter into business relations with the Company;
- holding positions of decision-making responsibility both in the Company and in non-profit organizations that receive grants or funding from the Company itself.

Directors, employees and collaborators shall immediately inform the Company of any interests, including those of an economic nature, that they, their spouse, first-degree relatives, or cohabitants have in the activities or decisions within their competence.

In any case, directors, employees and collaborators shall refrain from participating in activities or decisions that give rise to such conflict and shall provide the Company with any further information requested.

3.4 Free competition

The Company recognizes free competition, as long as it is fair, as a determining factor for growth and constant improvement. The Company refrains from conduct contrary to this principle, whether collusive, predatory and/or abuse of a dominant position.

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3.5 Fairness and equality

In its relations with all counterparts, the Company avoids any type of discrimination based on age, racial or ethnic origin, nationality, political opinions, religious beliefs, sex, sexuality or the state of health of its interlocutors.

3.6 Professionalism and enhancement of resources

The Company guarantees an adequate degree of professionalism in the performance of the tasks entrusted to its employees and collaborators.

The enhancement of human resources, respect for their autonomy, and incentives based on their participation in business decisions, are fundamental principles for the Company, which will prepare suitable tools and programs for professional updating, development and training aimed at enhancing specific professionalism and preserving and increasing the skills acquired during the collaboration.

3.7 Protection of workers' health and safety

The Company, regardless of the type of contractual relationship, is guaranteed decent working conditions in safe and healthy working environments.

In particular, the Company:

- considers compliance with legislation and agreements applicable to the safety and health of workers to be a priority;
- considers the management of workers' safety and health as an integral part of the overall management of the Company;
- promotes the involvement, cooperation and collaboration of all the Company's resources regarding the safety and health aspects of workers;
- guarantees the necessary resources for the correct management of occupational safety and health issues.

3.8 Protection of the environment, animals, cultural heritage and landscape

The Company is committed to protecting the environment, including fauna (more generally animals), cultural heritage and landscapes. It orients its choices in such a way as to ensure compatibility between its economic initiative and environmental needs, in compliance with current legislation.

The objectives of energy saving are pursued, avoiding the waste of energy and natural resources.

In full respect of the environment, any type of waste must not be abandoned in the spaces of the Company both inside and outside the buildings. It is the precise duty of all administrators, employees and collaborators to take an active part in maintaining order and physical cleanliness in the workplace.

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The legislation on cultural and landscape heritage must be slavishly respected and, whenever necessary, all the necessary precautions must be taken to safeguard such heritage, involving the competent authorities without delay, if necessary.

3.9 Safeguarding the Company's image

The protection of the Company's image and respect for its distinctive elements are important aspects in the competitive context in which the Company operates. The directors, employees and collaborators are committed to safeguarding the image of the Company, behaving in such a way as to guarantee the utmost respect for the person and the environment in which they operate and live. The principles of order and cleanliness are pursued and must be respected. The behavior to be maintained in the workplace must be appropriate to the same. Behaviours that may directly or indirectly disturb those engaged in work within the Company's premises, especially in the presence of guests, should be avoided. In full respect of common areas, it is forbidden to hang posters or documents on the bulletin board or other supports that are not relevant to the work activity and that may offend the sensitivity of others. It is the precise duty of everyone, administrators, employees and collaborators to avoid noise or heated tones and to keep appropriate clothing.

3.10 Use of the Company's intellectual and material assets

The use of the Company's intellectual and material assets, including IT tools, must take place in compliance with the general rules and their intended use and in such a way as to protect their conservation and functionality, avoiding their use in violation of any provision of law and internal regulations.

4. Guidelines in relations with counterparties

4.1 Customer Relations

The Company orients its activities towards the satisfaction and protection of its customers, paying attention to requests that may promote an improvement in the quality of the products and services offered.

The information and documentation provided to its customers, whether acquired or potential, about the products and services offered or the experiences and references possessed by the Company are truthful, accurate and exhaustive so that customers can make informed decisions.

The negotiations conducted directly by the Company's personnel or through its own sales network, contractual relationships and communications of the Company are



inspired by the principles of ethics, honesty, professionalism, transparency and in any case based on maximum collaboration.

Compliance with these principles is required of all those who provide and/or promote and/or sell goods and/or services on behalf of the Company and, in general, of anyone who represents it.

4.2 Relations with the market and consumers

The Company believes in free and fair competition and bases its actions on the achievement of competitive results that reward ability, experience and efficiency.

The Company undertakes to respect the right of customers not to receive products that are harmful to their health and physical integrity and to have complete information about the products offered.

Any action aimed at altering the conditions of fair competition is contrary to the Company's policy and is prohibited to any person acting for it.

Under no circumstances can the pursuit of the Company's interests justify conduct by the Company's top management or collaborators that does not comply with the laws in force and complies with the rules of this Code of Ethics.

4.3 Relations with partners and suppliers

The Company's partners and suppliers make it possible, with their collaboration, to concretely carry out the Company's activity.

The Company undertakes to:

- develop relationships of fairness and cooperation with partners and suppliers based on communication that allows the mutual exchange of skills and information and that favors the creation of common value;
- guarantee that each entity in possession of the required requirements has the opportunity to compete for a supply, adopting, in the selection, objective evaluation criteria, according to declared and transparent methods;
- observe the contractually agreed conditions.

4.4 Relations with collaborators

The Company recognizes the importance of its employees and collaborators as one of the fundamental factors for the achievement of its objectives and adopts procedures and methods of selection, development, evaluation and training based on ensuring maximum fairness and equal opportunities without discrimination on the basis of sex, race, age, sexual orientation, religious beliefs and any other factor. People are recruited on the basis of their experience, aptitude and expertise. Recruitment is based solely on matching expected profiles to required profiles.

The Company is committed to offering all its employees the same opportunities, ensuring that everyone can enjoy fair treatment based on strictly professional merit criteria for any decision relating to professional life, without any discrimination.

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The Company manages its activities in compliance with the mandatory regulations regarding the conditions of the working environment, committing itself to building a dignified and respectful environment for all.

The Company is committed to disseminating and consolidating the culture of safety by developing awareness of risks and knowledge and compliance with current legislation on prevention and protection, promoting responsible behaviour on the part of all workers.

The Company expects all employees to collaborate in maintaining an internal climate based on respect for individual dignity, honour and reputation and intervenes to prevent abusive or defamatory interpersonal attitudes.

Directors, employees and collaborators shall avoid any act or conduct that violates or may lead to the violation of the provisions of the law and of this Code. Directors, employees and collaborators shall ensure that relations with collaborators and colleagues are inspired by harmony and avoid acts or behaviours that undermine the principle of mutual respect.

4.5 Relations with the Public Administration and other external parties

The Company, through its own persons and structures, cooperates actively and fully with the Authorities.

All relations with the Authorities and the Public Administration are based on principles of fairness, transparency, collaboration and non-interference, in compliance with reciprocal roles and company procedures.

It is forbidden to make, induce or encourage false statements to the Authorities.

The Company does not support events or initiatives that have an exclusively or predominantly political purpose and refrains from any direct or indirect pressure against politically exposed persons.

4.6 Media Relations

Information to the outside world must be truthful and transparent.

The Company must present itself in an accurate and homogeneous manner in communication with the media. Media relations are reserved exclusively for the management.

Company employees may not provide information to media representatives or engage in such information without the authorization of management.

In no way or form may the directors and employees of the Company offer any payment, gift, or other benefit that is intended to influence the professional activity of the media, or that can reasonably be construed as such.

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5. Protection of the Company's intangible assets and knowledge

All information concerning, in particular but not limited to, the design and production systems used in the Company, the products manufactured and the know-how constitute an economic asset to be protected.

The Company therefore intends to pursue the effective protection of its know-how, making use of all the protection tools provided for by law as well as adopting appropriate measures and procedures aimed at guaranteeing the confidentiality of the Company's information with the aim of:

- limit the dissemination of confidential information to those who need it due to the tasks they perform;
- minimize the risk of this information being misused or disclosed outside the Company without specific authorization.

The Company is committed to spreading and consolidating the culture of data and information protection by developing awareness of risks and knowledge of and compliance with current legislation on the processing and protection of personal data, promoting responsible behaviour on the part of all employees.

5.1 Confidential Information

All technical and/or commercial and/or financial information, even if not specifically marked with wording such as "confidential" or "secret" and the like, of which employees and collaborators become aware as a result of and during the employment or collaboration relationship, assume financial significance for the Company.

The term confidential information must be understood, also pursuant to and for the purposes of the provisions of the current legislation on industrial property, all information, data, results, processes, procedures and anything else concerning, albeit by way of example:

- product design or research and development;
- the same products and/or production processes applied (patented and non-patented, owned and/or available to the Company);
- the means of production and other assets of the Company and the organization of production;
- commercial information and policies;
- the management and economic and financial performance of the Company;
- the Company's relations with third parties.

Furthermore, all the results of research, inventiveness and product development carried out directly within the Company or commissioned to third parties must be considered confidential information. Such information may be learned by the staff in any form

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(written, verbal, electronic, by direct viewing or any other intelligible form) as a result of and as a result of the employment or collaboration relationship.

5.2 Use of confidential information

The directors, employees and collaborators of the Company are required to guarantee the secrecy of confidential information and to use it exclusively for the performance of their duties, therefore they may not use it in any other way.

The Company's employees and collaborators are required not to disclose, transfer and/or communicate, even partially, such information to third parties (companies, bodies or natural persons) nor to reproduce, copy and/or duplicate, in any way whatsoever, documents (including electronic ones) containing the confidential information or part of the same, without the prior written consent of the respective managers.

Unless previously authorised, personnel are not allowed to take documentation, projects, drawings and anything else containing confidential information with them outside the Company's offices. An exception to this prohibition is granted in the case of business trips or on the occasion of access to "smart working". Employees who need to work from home are allowed to bring the necessary material with them with the authorization of the person in charge.

The obligation of secrecy set out above, as well as the consequent prohibitions provided for in the previous points, bind the staff both during the employment relationship and after its termination.

5.3 Management of information from third parties

All technical and/or commercial and/or financial information from third parties that may be used by the Company in the context of the contractual relationships established with them, even if not specifically characterised by wording such as "confidential" or "secret" and the like, remains the exclusive property of the same third parties. Also for these, full confidentiality must be guaranteed, constituting know-how owned by others protected by law. Therefore, the same rules apply to such information as for know-how and the prohibition of direct or indirect disclosure or use, unauthorised.

6. Corporate Communications and Protection of Social Assets

The Company ensures the keeping of accounting records, the preparation and preparation of the financial statements, reports, corporate communications in general and anything else required, in accordance with the provisions of the law, international standards, and the technical standards in force.

The Company shall facilitate correct and timely information to all the bodies and functions concerned regarding the preparation of the financial statements, the inter-annual financial statements, the reports, the corporate communications in general and anything

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else required for its operation. It also determines the correct collaboration between the bodies and functions of the Company and promotes controls by the competent bodies.

All are required to comply with the rules set up to protect the integrity and effectiveness of the share capital, in order not to damage the guarantees of creditors and third parties in general.

7. Taxation

The Company undertakes to carry out all the tax obligations required by current legislation with completeness and transparency and to collaborate, where applicable, with the Tax Authorities. Tax returns and the payment of taxes are not only mandatory behaviors from a legal point of view, but also unavoidable in the context of the Company's social responsibility.

The rules on intra-community VAT concerning the non-taxability of supplies made to taxable persons from other Member States and the application of the principle of taxation in the country of destination are constantly respected.

Customs regulations on border duties (duties, customs taxes, etc.) are also constantly complied with.

The recipients of this Code must not in any way commit or participate with others in criminal violations of tax legislation and criminal violations in customs matters.

8. Reporting in the event of violations of the provisions of the Code of Ethics

Compliance with the provisions of this Code must be considered an essential part of the contractual obligations of all recipients.

In compliance with current legislation and with a view to planning and managing the Company's activities aimed at efficiency, fairness, transparency and quality, the Company adopts organisational and management measures suitable for preventing unlawful conduct or conduct contrary to the rules of this Code of Ethics by any person acting for the Company.

Any situations of suspected violation of the provisions of this Code of Ethics, by one or more Recipients, may be reported, without delay, by any Recipient, provided that the report is in good faith and detailed, or based on well-founded reasons.

Through the whistleblowing channel, the Company allows reports to be made in order to encourage the reporting of conduct contrary to the Code of Ethics and the principles of loyalty, fairness and probity, violations of the Organizational and Management Model adopted as well as, where applicable in accordance with the provisions of Legislative Decree 24/2023, violations of national and European Union regulatory provisions that harm the public interest or integrity of the public administration or private entity.

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Reports will be handled promptly and through the predefined process in the Company's defined procedure.

The Company undertakes to keep the identity of the Whistleblower confidential, without prejudice to legal obligations and the protection of the rights of the same or of persons wrongly accused and/or in bad faith.

The Company protects the Whistleblower in good faith and other persons deserving of protection against any form of retaliation, discrimination and/or penalization: if such attitudes are found, the Company will act accordingly.

Likewise, the Company may react in accordance with the applicable legislation to those who knowingly make false, unfounded or specious reports.

9. Penalties

The Company and, first and foremost, its Administrative Body, are required to take an active part in ensuring that the commitments expressed in the Code of Ethics are implemented.

Violations of the Code of Ethics are subject to sanctions, proportionate to the seriousness and declined according to the type of relationship that the Recipient concerned has with the Company.

The measures also include the termination of the fiduciary relationship with the Company with the contractual consequences provided for and permitted by the regulations in force.

Any sanctioning measures against employees for violations of the Code of Ethics will be adopted in accordance with the applicable regulations.

For other collaborators, Suppliers and Partners, the Company reserves the right to terminate the contract or the application of other contractual actions, by virtue of clauses specifically provided for the purpose.

The Administrative Body assesses the adequacy of this Code of Ethics with respect to the evolution of the business or the main applicable legislation.

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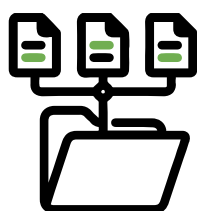
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Disciplinary system

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1. Premises

The Company has set up the sanctioning system described below.

It is responsible for strengthening the effective application of the rules and provisions contained in the Code of Ethics, the Model as well as the protocols and procedures referred to therein. Information on disciplinary proceedings, starting from the complaint, is communicated to the Supervisory Body, which verifies, if necessary, the effective application of the disciplinary and/or contractual measure.

The application of the sanctions indicated therein is independent of the outcome of any criminal proceedings, since the rules of conduct imposed by the Code of Ethics, the Model and the related Protocols are assumed by the Company in full autonomy and regardless of the offences referred to in the Decree.

More precisely, failure to comply with the rules and provisions contained in the Code of Ethics, the Model and the related Protocols will result in sanctioning and disciplinary actions regardless of the possible establishment or outcome of a criminal trial.

With regard to subordinate personnel, pursuant to and for the purposes of art. 7 of Law no. 300 of 20 May 1970, the provisions contained in this Section are brought to the attention of workers by posting them in a place accessible to all and in all the ways deemed suitable for making them known (by way of example and not limited to sending circulars or press releases, posting in the appropriate spaces next to the company bulletin boards and/or, where present, within a locally shared web folder, presentation in training courses, ...).

2. Definition of "violation" under this disciplinary system

By way of example only, the following constitutes a "Violation" of the Code of Ethics, the Model and the protocols and procedures referred to therein:

- conduct that integrates the types of crime contemplated in the Decree;
- conduct that, although not one of the offences contemplated in the Decree, is not unequivocally aimed at committing them;
- the implementation of actions or behaviours that do not comply with the requirements contained in the Model itself, in the Code of Ethics and/or in the related management protocols and procedures;
- the omission of actions or behaviors prescribed in the Model, in the Code of Ethics and/or in the related procedures.



2.1 Violations under the legislation on the protection of persons who report violations of EU and national law (so-called "breaches of EU law" "Whistleblowing")

Pursuant to and for the purposes of the legislation on the protection of persons who report breaches of EU and national law (so-called "Criminal Protection"). "Whistleblowing"), constitutes a Violation, thus supplementing the definition in the previous paragraph:

- the commission of any retaliation – to be understood as behavior, act or omission, even if only attempted or threatened, carried out by reason of the report (of the complaint to the judicial or accounting authority or of public disclosure) – which causes or may cause, directly or indirectly, unjust damage to the reporting person (or to the person who filed the complaint or who made a public disclosure) and/or to the other specifically identified subjects from the standard;
- the non-establishment of reporting channels, the failure to adopt whistleblowing procedures in compliance with the regulations or even the failure to carry out activities or verification and analysis regarding the reports received;
- the implementation of actions or behaviors with which the reporting is hindered or attempted to be hindered;
- breach of the obligation of confidentiality;
- the submission with intent or gross negligence of reports that prove to be unfounded;
- the ascertainment of the liability of the whistleblower, even with a first instance judgment, for the crimes of defamation or slander (or, in any case, for the same crimes committed in connection with a complaint) or civil liability of the whistleblower himself in cases of intent or gross negligence.

The penalties provided for in Paragraph 4 shall also apply, using the criteria of graduality mentioned below, in the cases set out above.

3. Criteria for the application of disciplinary sanctions

In compliance with the principle of gradualness and proportionality, the penalties are also applied in practice, taking into account:

- the intentionality of the behavior, the degree of negligence, imprudence or inexperience with regard also to the foreseeability of the event,

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- the overall conduct of the worker with particular regard to the existence of disciplinary precedents, within the limits permitted by law and by the contracts in force,
- the worker's duties,
- the functional position and the level of responsibility and autonomy of the persons involved in the facts constituting the misconduct or unlawful act,
- of the other particular circumstances (aggravating or mitigating) that accompany the disciplinary offence,
- of the participation in the infringement of several subjects in agreement with each other.

As for third parties, the seriousness of the conduct will be assessed in the light of the criteria established by law and, insofar as they are compatible, of those set out above.

4. Penalties

4.1 Sanctions against employees

Violation of the Code of Ethics, the Model and/or the related management protocols and procedures constitutes a disciplinary offence and is sanctioned in accordance with the provisions of the law, the applicable contractual regulations and/or internal regulations, to which reference is made, both with regard to the sanctions that can be imposed and the methods of exercising disciplinary power.

In addition to the above, the Company reserves the right to redetermine, even to the point of not recognising, any forms of economic incentive for which the commission of a Violation has been instrumental to their accrual.

4.2 (if any) Sanctions against managers

If a Manager contravenes the Model, sanctions will be applied to the same extent and in the manner provided for by the applicable legal or contractual regulations. The revocation of the powers of attorney conferred may also be ordered.

The Company reserves the right to redetermine, even to the point of not recognising, any forms of economic incentive for which the commission of a Violation has been instrumental to their accrual.

4.3 Sanctions against Prosecutors

If an Attorney contravenes the Model, sanctions will be applied to the same in the manner provided for by the applicable legal or contractual regulations. The revocation of the powers of attorney conferred may also be ordered.



4.4 Sanctions against directors and top management in general

In the event of a Violation by one or more of the Directors (and/or one or more of the Top Managers pursuant to the Decree), the Administrative Body and the Sole Auditor shall be informed and one of the following initiatives will be taken, in accordance with their respective competences, taking into account the seriousness of the violation and in accordance with the powers provided for by law and/or by the Articles of Association:

- statements in the minutes of the meetings;
- formal warning;
- revocation of the assignment / mandate;
- request to convene or convene the Shareholders' Meeting with, on the agenda, the adoption of appropriate measures against the persons responsible for the violation, including the exercise of legal actions aimed at acknowledging responsibility towards the Organization and compensating for any damages suffered and suffered;
- the direct exercise of the corporate liability action pursuant to Article 2393, third paragraph, of the Civil Code, with all the consequences of the case.

4.4.1 Coexistence of several relationships for the same subject

In the event that the person in a top position also holds the status of an employee and carries out a Violation as a person in a top position, the aforementioned protection measures may be applied, without prejudice in any case to the applicability of the various disciplinary actions that can be exercised on the basis of the employment relationship with the Company and in compliance with the procedures of law, as applicable.

4.5 Sanctions against the Sole Auditor

In the event of violation of the Model by the Sole Auditor, the Board of Directors shall be informed and shall take the appropriate measures, including the convening of the Shareholders' Meeting for the removal from office.

4.6 Sanctions against collaborators, agents, auditors, consultants, partners, third parties in general and other external parties

The Company may request the termination of the contract, making use of the specific clauses inserted for this purpose, if there is a Violation of the provisions contained in the Model and in each of its components, including in the Code of Ethics, by its counterparty, specifically:

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- collaborators, agents, auditors, consultants, suppliers, partners or in any case any of the subjects operating, in various capacities, on behalf of or in the interest of the Company;
- persons connected or attributable to those mentioned with whom the Company indirectly or could potentially maintain a relationship through the subjects referred to in the previous point.

The Company may also take action to obtain compensation for damages suffered and suffered.





Predicate offences

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1. Art. 24 – Undue receipt of disbursements, fraud to the detriment of the State, a public body or the European Union or to obtain public disbursements and computer fraud to the detriment of the State or a public body and fraud in public procurement

1.1 Embezzlement of public funds (Article 316 bis of the Criminal Code)

Anyone who, outside the Public Administration, having obtained from the State or from another public body or from the European Communities contributions, subsidies or loans, subsidized loans or other disbursements of the same type, however denominated, intended for the achievement of one or more purposes, does not allocate them to the intended purposes, shall be punished with imprisonment from six months to four years.

1.2 Undue receipt of public funds (Article 316 ter of the Criminal Code)

Unless the fact constitutes the crime provided for by art. 640-bis, any person who, through the use or submission of false declarations or documents or attesting to untrue things, or through the omission of due information, unduly obtains, for himself or for others, contributions, loans, subsidized loans or other disbursements of the same type, however denominated, granted or disbursed by the State, by other public bodies or by the European Communities, is punished with imprisonment from six months to three years. The penalty is imprisonment from one to four years if the act is committed by a public official or a person in charge of a public service with abuse of his position or powers. The penalty is imprisonment from six months to four years if the act offends the financial interests of the European Union and the damage or profit exceeds EUR 100 000.

When the sum unduly received is equal to or less than € 3,999.96, only the administrative sanction of the payment of a sum of money from € 5,164 to € 25,822 is applied. This sanction may not exceed three times the benefit obtained.

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1.3 Disturbed freedom of enchantments (Article 353 of the Criminal Code)

Anyone who, by violence or threat or by gifts, promises, collusion or other fraudulent means, prevents or disturbs the tender in public tenders or private tenders on behalf of public administrations or removes bidders from them, shall be punished with imprisonment from six months to five years and a fine of between €103 and €1,032.

If the culprit is a person appointed by law or by the authority to the aforementioned auctions or tenders, imprisonment is from one to five years and the fine from 516 to 2,065 euros.

The penalties set out in this article also apply in the case of private tenders on behalf of private individuals directed by a public official or a legally authorised person, but are reduced by half.

1.4 Disturbed freedom of the procedure for choosing the contractor (Article 353 bis of the Criminal Code)

Unless the fact constitutes a more serious crime, anyone who, with violence or threat or with gifts, promises, collusion or other fraudulent means, disturbs the administrative procedure aimed at establishing the content of the notice or other equivalent act in order to condition the methods of choice of the contractor by the public administration shall be punished with imprisonment from six months to five years and with a fine from 103 to 1,032 euros.

1.5 Fraud in public procurement (Article 356 of the Criminal Code)

Anyone who commits fraud in the execution of supply contracts or in the fulfilment of the other contractual obligations indicated in the previous article shall be punished with imprisonment from one to five years and a fine of not less than € 1,032.

The penalty shall be increased in the cases provided for in the first paragraph of the preceding article.

1.6 Fraud (Article 640 of the Criminal Code)

Anyone who, by artifice or deception, by misleading someone, procures for himself or others an unjust profit to the detriment of others, shall be punished with imprisonment from six months to three years and a fine from 51 to 1,032 euros.

The penalty is imprisonment from one to five years and a fine from €309 to €1,549:

1. if the act is committed to the detriment of the State or another public body or under the pretext of exempting someone from military service;

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2. if the act is committed by generating in the injured person the fear of an imaginary danger or the erroneous belief that he or she must carry out an order of the Authority;

2-ter) if the act is committed remotely through computer or telematic tools suitable for hindering one's own or others' identification.

When the circumstance referred to in Article 61, number 5 occurs, the penalty is imprisonment from two to six years and a fine from 700 to 3,000 euros.

The offence is punishable upon complaint by the injured party, unless some of the circumstances provided for in the previous paragraph or another aggravating circumstance occur, with the exception of that referred to in number 2-ter, and in the third paragraph.

1.7 Aggravated fraud for the achievement of public disbursements (Article 640 bis of the Criminal Code)

The penalty is imprisonment from one to seven years and is prosecuted ex officio if the fact referred to in art. 640 concerns contributions, loans, subsidized loans or other disbursements of the same type, however denominated, granted or disbursed by the State, other public bodies or the European Communities.

1.8 Computer fraud (Article 640 ter of the Criminal Code)

Anyone who, altering in any way the operation of a computer or telematic system or intervening without right in any way on data, information or programs contained in a computer or telematic system or pertaining to it, procures for himself or others an unfair profit with damage to others, shall be punished with imprisonment from six months to three years and a fine from €51 to €1,032.

The penalty is imprisonment from one to five years and a fine from €309 to €1,549, if one of the circumstances provided for in number 1) of the second paragraph of art. 640, i.e. if the act produces a transfer of money, monetary value or virtual currency or if the act is committed with abuse of the quality of system operator.

The penalty is imprisonment from two to six years and a fine from 600 to 3,000 euros if the act is committed with theft or improper use of the digital identity to the detriment of one or more subjects.

The offence is punishable on complaint by the injured party, unless any of the circumstances referred to in the second and third paragraphs or the circumstance provided for in Article 61, first paragraph, number 5, occurs, limited to having taken advantage of personal circumstances, including with reference to age.

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1.9 Law No. 898 of 23 December 1986 - Conversion into law, with amendments, of Decree-Law No. 701 of 27 October 1986, containing urgent measures on the control of Community aid to the production of olive oil. Administrative and criminal penalties in the field of Community aid to the agricultural sector Article 2 (Infringement and sanctions)

If the act does not constitute the most serious offence provided for in Article 640-bis of the Criminal Code, any person who, through the disclosure of false data or information, unduly obtains, for himself or for others, aid, premiums, allowances, refunds, contributions or other disbursements borne in whole or in part by the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development shall be punished with imprisonment from six months to three years. The penalty is imprisonment from six months to four years when the damage or profit is greater than 100,000 euros. When the sum unduly received is equal to or less than 5,000 euros, only the administrative sanction referred to in the following articles shall apply.

For the purposes of the provisions of paragraph 1 above and that of paragraph 1 of Article 3, the disbursements charged to the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development shall be treated in the same way as the national quotas provided for by Community legislation in addition to the sums charged to these Funds, as well as the disbursements charged entirely to the national finance on the basis of Community legislation.

With the judgment, the judge shall also determine the amount unduly received and condemn the offender to return it to the administration that ordered the disbursement referred to in paragraph 1.

In cases of conviction or application of a penalty on request pursuant to Article 444 of the Code of Criminal Procedure for the offence referred to in paragraph 1, the provisions contained in Articles 240-bis and 322-ter of the Criminal Code shall be observed, insofar as they are compatible.

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2. Art. 24-bis – Computer crimes and unlawful data processing

2.1 Electronic documents (Article 491 bis of the Criminal Code)

If any of the falsehoods provided for in this Chapter concern a public electronic document having probative value, the provisions of this Chapter relating to authentic instruments shall apply.

2.2 Abusive access to a computer or telematic system (Article 615 ter of the Criminal Code)

Anyone who illegally enters a computer or telematic system protected by security measures or remains there against the express or tacit will of those who have the right to exclude him, is punished with imprisonment of up to three years.

The penalty is imprisonment from two to ten years:

- 1) if the act is committed by a public official or by a person in charge of a public service, with abuse of powers, or with violation of the duties inherent in the function or service, or by someone who also illegally exercises the profession of private investigator, or with abuse of the quality of system operator;
- 2) if the offender uses threats or violence against things or people to commit the act, or if he is clearly armed;
- 3) if the fact results in the destruction or damage or the theft, including by reproduction or transmission, or the inaccessibility to the owner of the system or the total or partial interruption of its operation, or the destruction or damage of the data, information or programs contained therein.

If the facts referred to in the first and second paragraphs concern computer or telematic systems of military interest or relating to public order or public security or health or civil protection or in any case of public interest, the penalty is, respectively, imprisonment from three to ten years and from four to twelve years.

In the case provided for in the first paragraph, the offence is punishable upon complaint by the injured party; in other cases, proceedings are carried out ex officio.

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2.3 Illegal possession, dissemination and installation of equipment, codes and other means of access to computer or telematic systems (Article 615 quarter of the Criminal Code)

Anyone who, in order to procure an advantage for himself or others or to cause damage to others, unlawfully procures, holds, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs equipment, tools, parts of equipment or tools, codes, keywords or other means suitable for access to a computer or telematic system, protected by security measures, or in any case provides indications or instructions suitable for the aforementioned purpose, is punished with imprisonment of up to two years and a fine of up to € 5,164.

The penalty shall be imprisonment from two years to six years when any of the circumstances referred to in Article 615 ter, second paragraph, number 1 occur.

The penalty is imprisonment from three to eight years when the fact concerns the computer or telematic systems referred to in Article 615-ter, third paragraph.

2.4 Unlawful interception, impediment or interruption of computer or telematic communications (Article 617 quarter of the Criminal Code)

Anyone who fraudulently intercepts communications relating to a computer or telematic system or between several systems, or prevents or interrupts them, is punished with imprisonment from one year and six months to five years.

Unless the act constitutes a more serious offence, the same penalty shall apply to any person who discloses, by any means of information to the public, in whole or in part, the content of the communications referred to in the first paragraph.

The offences referred to in the first and second paragraphs shall be punishable upon complaint by the injured party.

However, the procedure is ex officio and the penalty is imprisonment from four to ten years if the act is committed:

1) to the detriment of any of the computer or telematic systems indicated in Article 615 ter, third paragraph;

2) to the detriment of a public official in the exercise or because of his functions or by a public official or by a person in charge of a public service with abuse of powers or with

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violation of the duties inherent in the function or service, or by those who exercise, even abusively, the profession of private investigator, or with abuse of the quality of system operator.

2.5 Installation of equipment to intercept, prevent or interrupt computer or telematic communications (Article 617 quinquies of the Criminal Code)

Whoever, except in the cases permitted by law, in order to intercept communications relating to a computer or telematic system or between several systems, or to prevent or interrupt them, procures, holds, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs equipment, programs, codes, keywords or other means suitable for intercepting, preventing or interrupting communications relating to an IT or telematic system or between several systems, is punished with imprisonment from one to four years.

Where any of the circumstances referred to in Article 617 quarter, fourth paragraph, number 2 occurs, the penalty shall be imprisonment from two to six years.

When any of the circumstances referred to in Article 617-quarter, fourth paragraph, number 1 occurs, the penalty shall be imprisonment from three to eight years.

2.6 Damage to information, data and computer programs (Article 635 bis of the Criminal Code)

Unless the act constitutes a more serious crime, anyone who destroys, deteriorates, deletes, alters or suppresses information, data or computer programs of others, shall be punished, upon complaint by the injured party, with imprisonment from two to six years.

The penalty is imprisonment from three to eight years:

- 1) if the act is committed by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by someone who exercises, even abusively, the profession of private investigator, or with abuse of the quality of system operator;
- 2) if the culprit uses threat or violence to commit the act or if he is clearly armed.

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2.7 Damage to information, data and public computer programs or computer programs of public interest (Article 635 ter of the Criminal Code)

Unless the act constitutes a more serious offence, anyone who commits an act aimed at destroying, deteriorating, erasing, altering or suppressing information, data or computer programs of military interest or relating to public order or public safety or health or civil protection or in any case of public interest, shall be punished with imprisonment from two to six years.

The penalty is imprisonment from three to eight years:

- 1) if the act is committed by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by someone who exercises, even abusively, the profession of private investigator, or with abuse of the quality of system operator;
- 2) if the offender uses threat or violence to commit the act or if he is clearly armed;
- 3) if the fact results in the destruction, deterioration, cancellation, alteration or suppression of the information or the theft, including by reproduction or transmission, or inaccessibility to the legitimate owner of the data or computer programs).

The penalty shall be imprisonment from four to twelve years when any of the circumstances referred to in numbers 1) and 2) of the second paragraph concur with any of the circumstances referred to in number 3).

2.8 Damage to computer or telematic systems (Article 635 quarter of the Criminal Code)

Unless the act constitutes a more serious crime, anyone who, through the conduct referred to in Article 635-bis, or through the introduction or transmission of data, information or programs, destroys, damages, renders, in whole or in part, computer or telematic systems of others useless or seriously hinders their operation shall be punished with imprisonment from two to six years.

The penalty is imprisonment from three to eight years:

- 1) if the act is committed by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by someone who exercises, even abusively, the profession of private investigator, or with abuse of the quality of system operator;
- 2) if the culprit uses threat or violence to commit the act or if he is clearly armed.

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2.9 Illegal possession, dissemination and installation of equipment, devices or computer programs aimed at damaging or interrupting an IT or telematic system (Article 635 quarter 1 of the Criminal Code)

Whoever, with the aim of unlawfully damaging a computer or telematic system or the information, data or programs contained therein or pertaining to it or to facilitate the total or partial interruption or alteration of its operation, unlawfully procures, holds, produces, reproduces, imports, disseminates, communicates, delivers or, in any case, makes available to others or installs equipment, devices or computer programs is punished with imprisonment of up to two years and a fine of up to € 10,329.

The penalty is imprisonment from two to six years when any of the circumstances referred to in Article 615-ter, second paragraph, number 1 occur.

The penalty is imprisonment from three to eight years when the fact concerns the computer systems referred to in Article 615-ter, third paragraph.

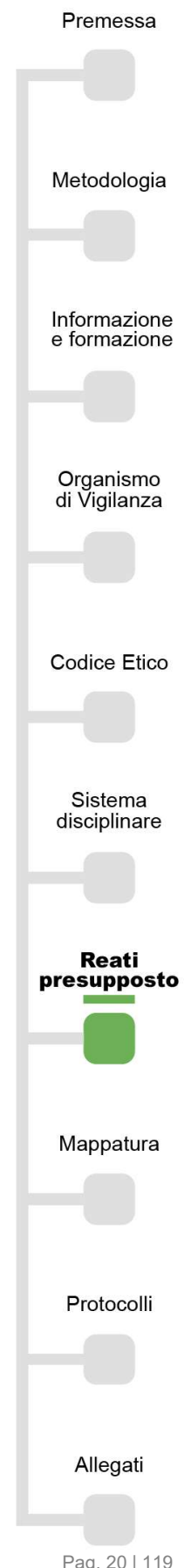
2.10 Damage to computer or telematic systems of public interest (Article 635 quinquies of the Criminal Code)

Unless the act constitutes a more serious crime, anyone who, through the conduct referred to in Article 635-bis or through the introduction or transmission of data, information or programs, carries out acts aimed at destroying, damaging or rendering, in whole or in part, computer or telematic systems of public interest unusable or seriously hindering their operation shall be punished with a sentence of imprisonment from two to six years.

The penalty is imprisonment from three to eight years:

- 1) if the act is committed by a public official or by a person in charge of a public service, with abuse of powers or with violation of the duties inherent in the function or service, or by someone who exercises, even abusively, the profession of private investigator, or with abuse of the quality of system operator;
- 2) if the offender uses threat or violence to commit the act or if he is clearly armed;
- 3) if the fact results in the destruction, deterioration, cancellation, alteration or suppression of information, data or computer programs.

The penalty shall be imprisonment from four to twelve years when any of the circumstances referred to in numbers 1) and 2) of the second paragraph concur with any of the circumstances referred to in number 3).



2.11 Computer fraud of the person who provides electronic signature certification services (Article 640 quinquies of the Criminal Code)

The person who provides electronic signature certification services, who, in order to procure an unfair profit for himself or others or to cause damage to others, violates the obligations provided for by law for the issuance of a qualified certificate, is punished with imprisonment of up to three years and a fine from € 51 to € 1,032.

2.12 National cyber security perimeter (art. 1, paragraph 11, Legislative Decree no. 105 of 21 September 2019)

Any person who, in order to hinder or condition the performance of the procedures referred to in paragraph 2(b) or paragraph 6(a), or of the inspection and supervisory activities provided for in paragraph 6(c), provides information, data or factual elements that are not true, relevant to the preparation or updating of the lists referred to in paragraph 2, letter b), or for the purposes of the communications referred to in paragraph 6, letter a), or for the performance of the inspection and supervisory activities referred to in paragraph 6), letter c) or fails to communicate the aforementioned data, information or factual elements within the prescribed terms, shall be punished with imprisonment from one to three years.

2.13 Extortion (Article 629, paragraph 3, of the Criminal Code)

Anyone who, through the conduct referred to in articles 615-ter, 617-quarter, 617-sexies, 635-bis, 635-quarter and 635-quinquies or with the threat of carrying them out, forces someone to do or omit something, procuring for himself or others an unjust profit to the detriment of others, shall be punished with imprisonment from six to twelve years and a fine from €5,000 to €10,000. The penalty is imprisonment from eight to twenty-two years and a fine from 6,000 to 18,000 euros, if any of the circumstances indicated in the third paragraph of article 628 concur as well as in the event that the act is committed against a person incapacitated by age or infirmity.

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3. Art. 24-ter – Crimes of organized crime

3.1 Criminal conspiracy (Article 416 of the Criminal Code)

When three or more persons associate for the purpose of committing several crimes, those who promote or constitute or organize the association are punished, for that reason alone, with imprisonment from three to seven years.

For the mere fact of participating in the association, the penalty is imprisonment from one to five years.

The leaders are subject to the same penalty as the promoters.

If the associates run through the countryside or public roads in arms, imprisonment from five to fifteen years is applied.

The penalty is increased if the number of members is ten or more.

If the association is aimed at committing any of the crimes referred to in Article 22-bis, paragraph 1, of Law No. 91 of 1 April 1999, Articles 600, 601 and 602, as well as in Article 12, paragraph 3-bis, of the consolidated text of the provisions concerning the regulation of immigration and rules on the status of foreigners, referred to in the Legislative Decree of 25 July 1998, 286, imprisonment from five to fifteen years shall apply in the cases provided for in the first paragraph and from four to nine years in the cases provided for in the second paragraph.

If the association is aimed at committing any of the offences provided for in Articles 600-bis, 600-ter, 600-quarter, 600-quarter.1, 600-quinquies, 609-bis, when the act is committed to the detriment of a minor under the age of eighteen, 609-quarter, 609-quinquies, 609-octies, when the act is committed to the detriment of a minor under the age of eighteen, and 609-undecies, imprisonment from four to eight years shall apply in the cases provided for in the first paragraph and imprisonment from two to six years in the cases provided for in the second paragraph.

3.2 Mafia-type associations, including foreign ones (Article 416 bis of the Criminal Code)

Anyone who is part of a mafia-type association formed by three or more people is punished with imprisonment from ten to fifteen years.

Those who promote, direct or organize the association are punished, for this reason alone, with imprisonment from twelve to eighteen years.

An association is of a mafia type when those who are part of it make use of the force of intimidation of the associative bond and the condition of subjection and silence that

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derives from it to commit crimes, to acquire directly or indirectly the management or in any case the control of economic activities, concessions, authorizations, contracts and public services or to make profits or unfair advantages for themselves or for others or in order to prevent or hinder the free exercise of the vote or to procure votes for oneself or others during electoral consultations.

If the association is armed, the penalty of imprisonment from twelve to twenty years shall be applied in the cases provided for in the first paragraph and from fifteen to twenty-six years in the cases provided for in the second paragraph.

The association is considered armed when the participants have the availability, for the achievement of the purpose of the association, of weapons or explosive materials, even if concealed or kept in a place of storage.

If the economic activities of which the members intend to take or maintain control are financed in whole or in part by the price, the product, or the profit of crimes, the penalties established in the preceding paragraphs shall be increased from one third to one-half.

The confiscation of the things that were used and intended to commit the crime and of the things that are its price, product, profit or that constitute its use, is always obligatory against the convicted.

The provisions of this article also apply to the Camorra, the Ndrangheta and other associations, however locally denominated, including foreign ones, which, making use of the intimidating force of the associative bond, pursue purposes corresponding to those of mafia-type associations.

3.3 Political-mafia electoral exchange (Article 416 ter of the Criminal Code)

Anyone who accepts, directly or through intermediaries, the promise to procure votes from persons belonging to the associations referred to in Article 416-bis or through the methods referred to in the third paragraph of Article 416-bis in exchange for the disbursement or promise of disbursement of money or any other benefit or in exchange for the willingness to satisfy the interests or needs of the mafia association shall be punished with the penalty established in the first paragraph of Article 416-bis.

The same penalty shall apply to those who promise, directly or through intermediaries, to procure votes in the cases referred to in the first paragraph.

If the person who has accepted the promise of votes, following the agreement referred to in the first paragraph, has been elected in the relevant electoral consultation, the penalty provided for in the first paragraph of Article 416-bis shall be applied increased by half.

In the event of conviction for the offences referred to in this article, perpetual disqualification from holding public office shall always follow.

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3.4 Kidnapping for the purpose of extortion (Article 630 of the Criminal Code)

Anyone who kidnaps a person for the purpose of obtaining, for himself or for others, an unjust profit as the price of his release, shall be punished with imprisonment from twenty-five to thirty years.

If the kidnapping results in the death, as an unintended consequence of the offender, of the kidnapped person, the culprit is punished with imprisonment of thirty years.

If the culprit causes the death of the kidnapped, the penalty of life imprisonment is applied.

A competitor who, by dissociating himself from the others, takes steps to ensure that the taxable person regains his freedom, without this result being a consequence of the price of release, shall be subject to the penalties provided for in Article 605. If, however, the taxable person dies as a result of the seizure after release, the penalty is imprisonment from six to fifteen years.

In the case of a competitor who, dissociating himself from the others, endeavours, outside the case provided for in the previous paragraph, to prevent the criminal activity from being carried to further consequences or concretely assists the police or judicial authorities in the collection of decisive evidence for the identification or capture of competitors, the penalty of life imprisonment is replaced by that of imprisonment from twelve to twenty years and the other penalties are reduced from one third to two third parties.

When there is an extenuating circumstance, the penalty provided for in the second paragraph shall be replaced by imprisonment from twenty to twenty-four years; the penalty provided for in the third paragraph shall be replaced by imprisonment from twenty-four to thirty years. If there are several mitigating circumstances, the penalty to be applied as a result of the reductions may not be less than ten years, in the case provided for in the second paragraph, and fifteen years, in the case provided for in the third paragraph.

The penalty limits provided for in the previous paragraph may be exceeded when the mitigating circumstances referred to in the fifth paragraph of this article are present.

3.5 Association aimed at the illicit trafficking of narcotic or psychotropic substances (art. 74 Presidential Decree 9 October 1990 n. 309)

When three or more persons join together for the purpose of committing more than one of the crimes provided for in Article 73, the person who promotes, establishes, directs, organizes or finances the association shall be punished for this only with imprisonment of not less than twenty years.

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Those who participate in the association are punished with imprisonment of not less than ten years.

The penalty is increased if the number of members is ten or more or if among the participants there are people addicted to the use of narcotic or psychotropic substances.

If the association is armed, the penalty, in the cases indicated in paragraphs 1 and 3, may not be less than twenty-four years' imprisonment and, in the case provided for in paragraph 2, twelve years' imprisonment. The association is considered armed when the participants have the availability of weapons or explosive materials, even if concealed or kept in a place of storage.

The penalty shall be increased if the circumstance referred to in letter e) of paragraph 1 of Article 80 occurs.

If the association is formed to commit the acts described in paragraph 5 of Article 73, the first and second paragraphs of Article 416 of the Criminal Code shall apply.

The penalties provided for in paragraphs 1 to 6 are reduced from half to two thirds for those who have effectively worked to ensure evidence of the crime or to deprive the association of decisive resources for the commission of crimes.

When laws and decrees refer to the offence provided for in Article 75 of Law No. 685 of 22 December 1975, repealed by Article 38, paragraph 1, of Law No. 162 of 26 June 1990, the reference shall be understood as referring to this Article.

3.6 Cases provided for by art. 407, paragraph 2, letter a), number 5 of the Code of Criminal Procedure.

Offences of unlawful manufacture, introduction into the State, sale, transfer, possession and carrying in a public place or place open to the public of weapons of war or war-type weapons or parts thereof, explosives, clandestine weapons as well as several common firearms, excluding those provided for in Article 2, third paragraph, of the Law of 18 April 1975, no. 110 (to follow).

Art. 1 Law no. 895 of 2 October 1967: Anyone who, without a licence from the authority, manufactures or introduces into the State or offers for sale or transfers for any reason weapons of war or war-type weapons, or parts thereof, suitable for use, munitions of war, explosives of all kinds, chemical agents or other lethal devices, or collects them, shall be punished with imprisonment from three to twelve years and a fine of between €10,000 and a fine of €10,000 to 50,000 euros.

Art. 2 Law no. 895 of 2 October 1967: Anyone who illegally possesses for any reason the weapons or parts of them, ammunition, explosives, chemical agents and devices indicated in the previous article is punished with imprisonment from one to eight years and a fine from 3,000 to 20,000 euros.

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Art. 2-bis. Law no. 895 of 2 October 1967: Anyone who, except in the cases permitted by law or regulation, trains someone or provides instructions in any form, including anonymously, or electronically on the preparation or use of explosive materials, weapons of war, chemical agents or harmful or dangerous bacteriological substances and other deadly devices shall be punished, unless the fact constitutes a more serious crime, with imprisonment from one to six years.

Art. 3. Law no. 895 of 2 October 1967: Anyone who transgresses the order, legally given by the authority, to surrender within the prescribed terms the weapons or parts of them, ammunition, explosives, chemical agents and devices indicated in article 1, which he or she legitimately holds until the order is issued, shall be punished with imprisonment from one to eight years and a fine from 3,000 euros to 20,000 euros.

Art. 4 Law no. 895 of 2 October 1967: Anyone who illegally brings weapons or parts of them, ammunition, explosives, chemical agents and devices indicated in art. 1 into a public place or open to the public shall be punished with imprisonment from two to ten years and with a fine and a fine from 4,000 to 40,000 euros.

Unless the carrying of a weapon constitutes a constituent element or aggravating circumstance specific to the offence committed, the penalty provided for in the first paragraph shall be increased from one third to one-half:

- a) when the act is committed by misrepresented persons or by several persons together;
- b) when the act is committed in the places referred to in Article 61, number 11-ter) of the Criminal Code;
- c) when the act is committed in the immediate vicinity of credit institutions, post offices or ATMs used for withdrawing money, public parks and gardens or open to the public, railway stations, including subways, and places intended for stopping or stopping public transport.

Art. 6. Law no. 895 of 2 October 1967: Anyone who, in order to instil public fear or to arouse riot or public disorder or to attack public safety, explodes gunshots or explodes bombs or other explosive devices or materials, shall be punished, if the act no longer constitutes a serious crime, with imprisonment from one to eight years.

Art. 23. Law 110/1975:

The following are considered clandestine:

- 1) common firearms not catalogued pursuant to Article 7 above or not subject to the verification referred to in Article 23, paragraph 12-sexiesdecies, of Decree-Law No. 95 of 6 July 2012, converted, with amendments, by Law No. 135 of 7 August 2012;
- 2) common weapons and barrels without the numbers, markings and abbreviations referred to in Article 11 above.

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Anyone who manufactures, introduces into the State, exports, trades, sells or otherwise sells clandestine weapons or barrels is punished with imprisonment from three to ten years and a fine from 2,000 euros to 20,000 euros.

Anyone who possesses clandestine weapons or barrels is punished with imprisonment from one to six years and a fine from 1,000 euros to 15,000 euros.

The penalty is imprisonment from two to eight years and with a fine from 2,000 euros to 20,000 euros anyone who brings clandestine weapons or barrels into a public place or open to the public. The same penalty shall also apply to anyone who deletes, counterfeits or alters the catalogue or serial numbers and the other distinctive signs referred to in Article 11.

The sentence of conviction orders the revocation of police authorizations in the field of weapons and the confiscation of the weapons themselves.

Anyone who transports them for the purpose of presenting the prototype to the National Test Bench for the purpose of submitting it to the verification referred to in Article 23, paragraph 12-sexiesdecies, of Decree-Law No. 95 of 6 July 2012 shall not be punishable under this article for the absence of the identification marks prescribed for common firearms. converted, with amendments, by Law No. 135 of 7 August 2012, or import pursuant to Article 11.



4. Art. 25 – Embezzlement, undue use of money or movable property, bribery, undue inducement to give or promise benefits and corruption

4.1 Embezzlement (Article 314 of the Criminal Code)

A public official or person in charge of a public service, who, having by reason of his office or service the possession or in any case the availability of money or other movable property of others, appropriates it, shall be punished with imprisonment from four to ten years and six months.

The penalty of imprisonment from six months to three years is applied when the culprit acted for the sole purpose of making momentary use of the thing, and this, after the momentary use, was immediately returned.

4.2 Undue use of money or movable property (Article 314 bis of the Criminal Code)

Except in the cases provided for in Article 314, a public official or person in charge of a public service who, having by reason of his office or service the possession or in any case the availability of money or other movable property of others, allocates them to a use other than that provided for by specific provisions of law or by acts having the force of law from which no margin of discretion remains and intentionally procures for himself or others a unjust financial advantage or unjust damage to others, is punished with imprisonment from six months to three years.

4.3 Embezzlement by taking advantage of the error of others (Article 316 of the Criminal Code)

A public official or person in charge of a public service who, in the exercise of his functions or service, taking advantage of the error of others, receives or unduly retains, for himself or for a third party, money or other benefits, shall be punished with imprisonment from six months to three years.

The penalty is imprisonment from six months to four years when the act offends the financial interests of the European Union and the damage or profit is more than 100,000 euros.



4.4 Bribery (Article 317 of the Criminal Code)

A public official who, abusing his position or powers, forces someone to give or promise unduly to him or to a third party money or other benefits, shall be punished with imprisonment from six to twelve years.

4.5 Corruption in the exercise of the function (Article 318 of the Criminal Code)

A public official who, in the exercise of his functions or powers, unduly receives, for himself or for a third party, money or other benefits or accepts the promise thereof shall be punished with imprisonment from three to eight years.

4.6 Corruption for an act contrary to the duties of office (Article 319 of the Criminal Code)

A public official who, for omitting or delaying or for having omitted or delayed an act of his office, or for performing or having performed an act contrary to the duties of office, receives, for himself or for a third party, money or other benefits, or accepts the promise thereof, shall be punished with imprisonment from six to ten years.

4.7 Aggravating circumstances (Article 319 bis of the Criminal Code)

The penalty shall be increased if the act referred to in Article 319 has as its object the conferral of public employment or salaries or pensions or the conclusion of contracts in which the administration to which the public official belongs is concerned, as well as the payment or reimbursement of taxes.

4.8 Corruption in judicial acts (Article 319 ter of the Criminal Code)

If the acts referred to in Articles 318 and 319 are committed to favour or harm a party in civil, criminal or administrative proceedings, the penalty of imprisonment from six to twelve years shall apply.

If the act results in the unjust conviction of someone to imprisonment not exceeding five years, the penalty is imprisonment from five to twelve years; if the unjust sentence results in imprisonment of more than five years or life imprisonment, the penalty is imprisonment from eight to twenty years.

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4.9 Undue inducement to give or promise benefits (Article 319 quarter of the Criminal Code)

Unless the act constitutes a more serious offence, a public official or person in charge of a public service who, abusing his or her position or powers, induces someone to give or promise unduly to him or to a third party money or other benefits shall be punished with imprisonment from six years to ten years and six months.

In the cases provided for in the first paragraph, anyone who gives or promises money or other benefits shall be punished with imprisonment of up to three years or with imprisonment of up to four years when the act offends the financial interests of the European Union and the damage or profit exceeds €100,000.

4.10 Corruption of a person in charge of a public service (Article 320 of the Criminal Code)

The provisions of Articles 318 and 319 shall also apply to persons in charge of a public service.

In any case, the penalties are reduced by no more than one third.

4.11 Penalties for the corruptor (Article 321 of the Criminal Code)

The penalties established in paragraph 1 of Article 318, Article 319, Article 319-bis, Article 319-ter and Article 320 in relation to the aforementioned cases of Articles 318 and 319, shall also apply to those who give or promise money or other benefits to a public official or person in charge of a public service.

4.12 Incitement to corruption (Article 322 of the Criminal Code)

Any person who offers or promises money or other benefits not due to a public official or a person in charge of a public service, for the exercise of his functions or powers, shall be subject, if the offer or promise is not accepted, to the penalty laid down in the first paragraph of Article 318, reduced by one third.

If the offer or promise is made to induce a public official or a person in charge of a public service to omit or delay an act of his office, or to do an act contrary to his duties, the offender shall be subject, if the offer or promise is not accepted, to the penalty laid down in Article 319, reduced by one third.

The penalty referred to in the first paragraph shall apply to a public official or person in charge of a public service who solicits a promise or donation of money or other benefits for the exercise of his functions or powers.

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The penalty referred to in the second paragraph shall apply to a public official or person in charge of a public service who solicits a promise or donation of money or other benefits from a private individual for the purposes indicated in Article 319.

4.13 Embezzlement, misallocation of money or movable property, bribery, undue inducement to give or promise benefits, corruption and incitement to corruption of the bodies of the European Communities and officials of the European Communities and of foreign States (Article 322 bis of the Criminal Code)

The provisions of Articles 314, 314-bis, 316, 317 to 320 and 322, third and fourth paragraphs, shall also apply:

- (1) the members of the Commission of the European Communities, the European Parliament, the Court of Justice and the Court of Auditors of the European Communities;
- (2) officials and other servants engaged under contract under the Staff Regulations of Officials of the European Communities or the Conditions of Employment of Servants of the European Communities;
- (3) persons seconded by the Member States or by any public or private body within the European Communities who perform duties corresponding to those of officials or servants of the European Communities;
- (4) members and employees of bodies established on the basis of the Treaties establishing the European Communities;
- 5) to those who, within other Member States of the European Union, perform functions or activities corresponding to those of public officials and persons in charge of a public service.

5-bis) judges, prosecutors, assistant prosecutors, officials and servants of the International Criminal Court, persons seconded by States parties to the Treaty establishing the International Criminal Court who perform functions corresponding to those of officials or servants of the International Criminal Court, members and employees of bodies established on the basis of the Treaty establishing the International Criminal Court.

5-ter) to persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service within international public organisations.

5-quarter) to members of international parliamentary assemblies or of an international or supranational organization and to judges and officials of international courts.

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5-quinquies) to persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service within States not belonging to the European Union, when the act offends the financial interests of the Union.

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

1. to the persons referred to in the first paragraph of this article;
2. to persons exercising functions or activities corresponding to those of public officials and persons in charge of a public service within other foreign States or international public organizations.

The persons referred to in the first paragraph shall be treated in the same way as public officials, if they perform corresponding functions, and as persons in charge of a public service in other cases.

4.14 Trafficking in illicit influence (Article 346 bis of the Criminal Code)

Any person who, except in cases of complicity in the offences referred to in Articles 318, 319 and 319-ter and in the offences of corruption referred to in Article 322-bis, intentionally using for this purpose existing relations with a public official or a person in charge of a public service or one of the other persons referred to in Article 322-bis, unduly causes to be given or promised, to himself or to others, money or other economic benefits, to remunerate a public official or a person in charge of a public service or one of the other subjects referred to in Article 322-bis, in relation to the exercise of his functions, or to carry out another unlawful mediation, shall be punished with imprisonment from one year and six months to four years and six months.

For the purposes referred to in the first paragraph, other unlawful mediation means mediation to induce the public official or the person in charge of a public service or one of the other subjects referred to in Article 322-bis to perform an act contrary to the duties of office constituting a crime from which an undue advantage may derive.

The same penalty applies to those who unduly give or promise money or other economic benefits.

The penalty shall be increased if the person who unduly causes money or other economic benefits to be given or promised, to himself or to others, has the status of public official or person in charge of a public service or one of the qualifications referred to in Article 322-bis.

The penalty is also increased if the acts are committed in relation to the exercise of judicial activities or to remunerate the public official or the person in charge of a public service or one of the other persons referred to in Article 322-bis in relation to the

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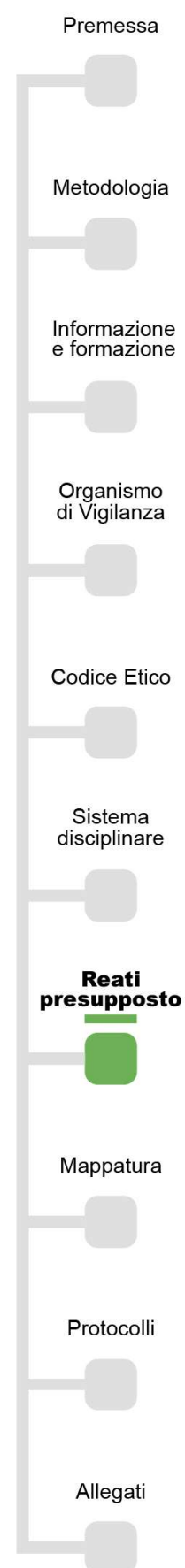
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performance of an act contrary to the duties of office or the omission or delay of an act of his office.



5. Art. 25-bis – Counterfeiting of coins, public credit cards, revenue stamps and identification instruments or signs

5.1 Counterfeiting of coins, spending and introduction into the State, after concert, of counterfeit coins (Article 453 of the Criminal Code)

The following are punished with imprisonment from three to twelve years and a fine from € 516.00 to € 3,098.00:

1. anyone who counterfeits national or foreign currencies, having legal tender in the State or abroad;
2. anyone who alters genuine coins in any way, by giving them the appearance of a higher value;
3. anyone who, not being a participant in the counterfeiting or alteration, but in agreement with the person who carried it out or with an intermediary, introduces counterfeit or altered coins into the territory of the State or holds or spends or otherwise puts into circulation counterfeit or altered coins;
4. anyone who, in order to put them into circulation, buys or in any case receives counterfeit or altered coins from those who forged them, or from an intermediary.

The same penalty applies to those who, legally authorized to produce, improperly manufacture, abusing the tools or materials in their possession, quantities of coins in excess of the prescriptions.

The penalty shall be reduced by one third when the conduct referred to in the first and second paragraphs concerns currencies that are not yet legal tender and the initial term of the same is determined.

5.2 Alteration of coins (Article 454 of the Criminal Code)

Anyone who alters coins of the quality indicated in the preceding article, diminishing their value in any way, or, in relation to the coins thus altered, commits any of the acts indicated in numbers 3 and 4 of the said article, shall be punished with imprisonment from one to five years and a fine from 103 euros to 516 euros.

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5.3 Spending and introduction into the State, without concert, of counterfeit coins (Article 455 of the Criminal Code)

Whoever, except in the cases provided for in the two preceding articles, introduces into the territory of the State, acquires or holds counterfeit or altered coins, in order to put them into circulation, or spends them or otherwise puts them into circulation, shall be subject to the penalties established in the said articles, reduced from one third to one-half.

5.4 Spending of counterfeit coins received in good faith (Article 457 of the Criminal Code)

Anyone who spends, or otherwise puts into circulation, counterfeit or altered coins, received by him in good faith, is punished with imprisonment of up to six months or a fine of up to 1,032 euros.

5.5 Forgery of revenue stamps, introduction into the State, purchase, possession or putting into circulation of falsified revenue stamps (Article 459 of the Criminal Code)

The provisions of Articles 453, 455 and 457 shall also apply to the counterfeiting or alteration of revenue stamps and to the introduction into the territory of the State, or to the purchase, possession and putting into circulation of counterfeit revenue stamps; but the penalties are reduced by a third.

For the purposes of criminal law, revenue stamps are understood to be stamped paper, revenue stamps, stamps and other values equivalent to these by special laws.

5.6 Counterfeiting of watermarked paper used for the manufacture of public credit cards or revenue stamps (Article 460 of the Criminal Code)

Anyone who counterfeits watermarked paper used for the manufacture of public credit cards or revenue stamps, or purchases, holds or alienates such counterfeit paper, shall be punished, if the fact does not constitute a more serious offence, with imprisonment from two to six years and a fine of between €309 and €1,032.

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5.7 Manufacture or possession of watermarks or instruments intended for the counterfeiting of coins, revenue stamps or watermarked paper (Article 461 of the Criminal Code)

Anyone who manufactures, purchases, possesses or sells watermarks, computer programs or tools intended exclusively for the counterfeiting or alteration of coins, revenue stamps or watermarked paper shall be punished, if the fact does not constitute a more serious crime, with imprisonment from one to five years and a fine from 103 euros to 516 euros.

The same penalty shall apply if the conduct referred to in the first paragraph concerns holograms or other components of the currency intended to ensure protection against counterfeiting or alteration.

5.8 Use of counterfeit or altered revenue stamps (Article 464 of the Criminal Code)

Anyone who, not being complicit in the counterfeiting or alteration, makes use of counterfeit or altered revenue stamps is punished with imprisonment of up to three years and a fine of up to 516 euros.

If the values were received in good faith, the penalty laid down in Article 457 shall apply, reduced by one third.

5.9 Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs (Article 473 of the Criminal Code)

Anyone who, being aware of the existence of the industrial property right, counterfeits or alters national or foreign trademarks or distinctive signs of industrial products, or whoever, without being involved in the counterfeiting or alteration, makes use of such counterfeit or altered trademarks or signs, shall be punished with imprisonment from six months to three years and a fine of between €2,500 and €25,000.

Anyone who infringes or alters patents, industrial designs, national or foreign, or, without being a contributor to the infringement or alteration, makes use of such counterfeit or altered patents, designs or models, shall be subject to imprisonment from one to four years and a fine of between €3,500 and €35,000.

The offences provided for in the first and second paragraphs are punishable provided that the rules of domestic laws, EU regulations and international conventions on the protection of intellectual or industrial property have been observed.

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5.10 Introduction into the State and trade in products with false signs (Article 474 of the Criminal Code)

Except in cases of complicity in the crimes provided for by art. 473, anyone who introduces into the territory of the State, in order to make a profit, counterfeit or altered industrial products with trademarks or other distinctive signs, national or foreign, shall be punished with imprisonment from one to four years and a fine from 3,500 to 35,000 euros.

Except in cases of complicity in counterfeiting, alteration, introduction into the territory of the State, anyone who holds for sale, puts up for sale or otherwise puts into circulation, in order to make a profit, the products referred to in the first paragraph shall be punished with imprisonment of up to two years and a fine of up to € 20,000.

The offences provided for in the first and second paragraphs are punishable provided that the rules of domestic laws, EU regulations and international conventions on the protection of intellectual or industrial property have been observed.

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6. Article 25-bis.1 – Crimes against industry and commerce

6.1 Disturbed freedom of industry or commerce (Article 513 of the Criminal Code)

Anyone who uses violence against property or fraudulent means to prevent or disturb the exercise of an industry or trade is punished, upon complaint by the injured party, if the fact does not constitute a more serious crime, with imprisonment of up to two years and a fine from 103 euros to 1,032 euros.

6.2 Unlawful competition with threat or violence (Article 513 bis of the Criminal Code)

Anyone who, in the exercise of a commercial, industrial or other productive activity, carries out acts of competition with violence or threat is punished with imprisonment from two to six years.

The penalty is increased if the acts of competition concern an activity financed in whole or in part and in any way by the State or other public bodies.

6.3 Fraud against national industries (Article 514 of the Criminal Code)

Whoever, by selling or otherwise putting into circulation, on national or foreign markets, industrial products, with counterfeit or altered names, trademarks or distinctive signs, causes damage to the national industry, shall be punished with imprisonment from one to five years and a fine of not less than 516 euros.

If the rules of national laws or international conventions on the protection of industrial property have been complied with for trademarks or distinctive signs, the penalty is increased and the provisions of Articles 473 and 474 do not apply.

6.4 Fraud in the exercise of trade (Article 515 of the Criminal Code)

Anyone who, in the exercise of a commercial activity, or in a shop open to the public, delivers to the buyer a movable thing for another, or a movable thing, by origin, provenance, quality or quantity, different from that declared or agreed, is punished, if the fact does not constitute a more serious crime, with imprisonment of up to two years or with a fine of up to 2,065 euros.

If they are precious objects, the penalty is imprisonment of up to three years or a fine of not less than 103 euros.

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6.5 Sale of non-genuine foodstuffs as genuine (Article 516 of the Criminal Code)

Anyone who sells or otherwise markets non-genuine food substances as genuine is punished with imprisonment of up to six months or a fine of up to 1,032 euros.

6.6 Sale of industrial products with false signs (Article 517 of the Criminal Code)

Anyone who holds for sale, offers for sale or otherwise puts into circulation intellectual works or industrial products, with national or foreign names, trademarks or distinctive signs, capable of misleading the buyer as to the origin, provenance or quality of the work or product, shall be punished, if the fact is not provided for as a crime by another provision of law, with imprisonment of up to two years and a fine of up to twenty thousand euros.

6.7 Manufacture and trade of goods made by usurping industrial property rights (Article 517 ter of the Criminal Code)

Without prejudice to the application of Articles 473 and 474, anyone who, being aware of the existence of the industrial property right, manufactures or industrially uses objects or other goods made by usurping an industrial property right or in violation of the same shall be punished, upon complaint by the injured party, with imprisonment of up to two years and a fine of up to € 20,000.

The same penalty shall apply to those who, in order to make a profit, introduce into the territory of the State, hold for sale, put up for sale with a direct offer to consumers or in any case put into circulation the goods referred to in the first paragraph.

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

The offences provided for in the first and second paragraphs are punishable provided that the rules of domestic laws, EU regulations and international conventions on the protection of intellectual or industrial property have been observed.

6.8 Counterfeiting of geographical indications or designations of origin of agri-food products (Article 517 quarter of the Criminal Code)

Anyone who counterfeits or otherwise alters geographical indications or designations of origin of agri-food products is punished with imprisonment of up to two years and a fine of up to € 20,000.

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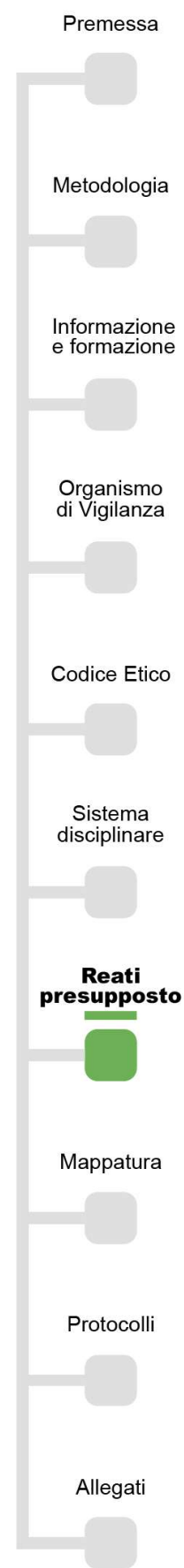
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The same penalty applies to those who, in order to make a profit, introduce into the territory of the State, hold for sale, put on sale with a direct offer to consumers or in any case put into circulation the same products with the counterfeit indications or names.

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

The offences provided for in the first and second paragraphs are punishable provided that the rules of domestic laws, EU regulations and international conventions on the protection of geographical indications and designations of origin of agri-food products have been observed.



7. Art. 25-ter – Corporate offences

7.1 False corporate communications (Article 2621 of the Italian Civil Code)

Except for the cases provided for by art. 2622, directors, general managers, managers in charge of preparing the company's accounting documents, statutory auditors and liquidators, who, in order to obtain an unfair profit for themselves or for others, in the financial statements, reports or other corporate communications directed to shareholders or the public, provided for by law, knowingly disclose material facts that do not correspond to the truth or omit material material facts whose communication is required by law on the economic, equity or financial situation of the company or group to which it belongs, in a manner that is concretely likely to mislead others, shall be punished with imprisonment from one to five years.

The same penalty also applies if the falsehoods or omissions concern assets owned or administered by the company on behalf of third parties.

7.2 Minor facts (Article 2621 bis of the Italian Civil Code)

Unless they constitute a more serious offence, a penalty of between six months and three years' imprisonment shall be applied if the acts referred to in Article 2621 are minor, taking into account the nature and size of the company and the manner or effects of the conduct.

Unless they constitute a more serious offence, the same penalty as in the preceding paragraph shall apply where the acts referred to in Article 2621 concern companies which do not exceed the limits set out in the second paragraph of Article 1 of Royal Decree No 267 of 16 March 1942. In this case, the crime can be prosecuted by the company, the partners, creditors or other recipients of the corporate communication.

7.3 False corporate communications in listed companies (Article 2622 of the Italian Civil Code)

Directors, general managers, managers responsible for preparing the company's financial reports, statutory auditors and liquidators of companies issuing financial instruments admitted to trading on a regulated market in Italy or in another country of the European Union, who, in order to obtain an unfair profit for themselves or for others, knowingly disclose material facts in their financial statements, reports or other corporate communications addressed to shareholders or the public or omit material material facts whose communication is required by law on the economic, equity or financial situation of

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the company or group to which it belongs, in a manner that is concretely likely to mislead others, shall be punished with imprisonment from three to eight years.

The companies referred to in the previous paragraph shall be treated as equivalent to:

1. companies issuing financial instruments for which a request for admission to trading has been submitted on a regulated market in Italy or in another country of the European Union;
2. companies issuing financial instruments admitted to trading on an Italian multilateral trading facility;
3. companies that control companies issuing financial instruments admitted to trading on a regulated market in Italy or in another country of the European Union;
4. companies that appeal to public savings or that in any case manage it.

The provisions of the preceding paragraphs shall also apply if the falsehoods or omissions concern assets owned or administered by the company on behalf of third parties.

7.4 Impeded control (art. 2625 of the Italian Civil Code)

Directors who, by concealing documents or other suitable artifices, prevent or in any case hinder the performance of the control activities legally attributed to the shareholders, or to other corporate bodies, are punished with an administrative fine of up to 10,329 euros.

If the conduct has caused damage to the members, imprisonment of up to one year is applied and the injured party is sued.

The penalty is doubled in the case of companies whose securities are listed on regulated markets in Italy or in other European Union countries or which are widely distributed among the public pursuant to Article 116 of the consolidated text referred to in Legislative Decree No. 58 of 24 February 1998.

7.5 Undue restitution of contributions (Article 2626 of the Italian Civil Code)

Directors who, except in cases of legitimate reduction of the share capital, return, even simulated, the contributions to the shareholders or release them from the obligation to perform them, shall be punished with imprisonment of up to one year.

7.6 Illegal distribution of profits and reserves (Article 2627 of the Italian Civil Code)

Unless the act constitutes a more serious crime, directors who allocate profits or advances on profits not actually achieved or allocated by law to reserves, or who

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distribute reserves, even if not constituted with profits, which cannot be distributed by law, shall be punished with imprisonment for up to one year.

The return of profits or the replenishment of reserves before the deadline for the approval of the financial statements extinguishes the offence.

7.7 Unlawful transactions on the shares or quotas of the company or of the parent company (Article 2628 of the Italian Civil Code)

Directors who, except in the cases permitted by law, purchase or subscribe to shares or quotas, causing damage to the integrity of the share capital or reserves that cannot be distributed by law, shall be punished with imprisonment of up to one year.

The same penalty applies to directors who, except in the cases permitted by law, purchase or subscribe to shares or quotas issued by the parent company, causing damage to the share capital or reserves that cannot be distributed by law.

If the share capital or reserves are replenished before the deadline for the approval of the financial statements relating to the financial year in relation to which the conduct was committed, the offence is extinguished.

7.8 Transactions to the detriment of creditors (Article 2629 of the Italian Civil Code)

Directors who, in violation of the provisions of the law protecting creditors, carry out reductions in the share capital or mergers with another company or demergers, causing damage to creditors, shall be punished, upon complaint by the injured party, with imprisonment from six months to three years.

Compensation for damage to creditors before the trial extinguishes the crime.

7.9 Failure to communicate the conflict of interest (Article 2629 bis of the Italian Civil Code)

The director or member of the management board of a company whose securities are listed on regulated markets in Italy or in another State of the European Union or which are widely distributed to the public pursuant to Article 116 of the consolidated text referred to in Legislative Decree no. 58 of 24 February 1998, as amended, or of a person subject to supervision pursuant to the consolidated text referred to in Legislative Decree 1 September 1993, 385 of the aforementioned consolidated text referred to in Legislative Decree No. 58 of 1998, Legislative Decree No. 209 of 7 September 2005 or Legislative Decree No. 124 of 21 April 1993 that violates the obligations provided for in Article 2391, first paragraph, shall be punished with imprisonment from one to three years, if the violation has resulted in damage to the company or third parties.

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7.10 Fictitious formation of capital (Article 2632 of the Italian Civil Code)

Directors and contributing shareholders who, even in part, fictitiously form or increase the share capital through the allocation of shares or quotas in a total amount greater than the amount of the share capital, reciprocal subscription of shares or quotas, significant overvaluation of contributions of assets in kind or receivables or of the company's assets in the event of transformation, they are punished with imprisonment of up to one year.

7.11 Undue distribution of company assets by liquidators (Article 2633 of the Italian Civil Code)

Liquidators who, by dividing the company's assets among the shareholders before the payment of the company's creditors or the provision of the sums necessary to satisfy them, cause damage to creditors, shall be punished, upon complaint by the injured party, with imprisonment from six months to three years.

Compensation for damage to creditors before the trial extinguishes the crime.

7.12 Corruption between private individuals (Article 2635 of the Italian Civil Code)

Unless the act constitutes a more serious offence, directors, general managers, managers responsible for preparing corporate accounting documents, statutory auditors and liquidators of companies or private entities who, even through an intermediary, solicit or receive, for themselves or for others, money or other benefits not due, or accept their promise, for performing or omitting an act in violation of the obligations inherent in their office or the obligations of loyalty, shall be punished with imprisonment from one to three years. The same penalty is applied if the act is committed by those who, in the organisational context of the company or private entity, exercise managerial functions other than those of the subjects referred to in the previous sentence

The penalty of imprisonment of up to one year and six months shall be applied if the act is committed by a person who is subject to the direction or supervision of one of the subjects indicated in the first paragraph.

Anyone who, even through an intermediary, offers, promises or gives money or other benefits not due to the persons indicated in the first and second paragraphs, shall be punished with the penalties provided for therein.

The penalties established in the preceding paragraphs are doubled in the case of companies whose securities are listed on regulated markets in Italy or in other States of the European Union or which are widely distributed among the public pursuant to Article

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116 of the Consolidated Law on Financial Intermediation, referred to in Legislative Decree of 24 February 1998, 58, as amended.

Without prejudice to the provisions of Article 2641, the measure of confiscation for equivalent value may not be less than the value of the benefits given, promised or offered.

7.13 Incitement to corruption between private individuals (Article 2635 bis of the Italian Civil Code)

Any person who offers or promises money or other benefits that are not due to directors, general managers, managers responsible for preparing the company's financial reports, statutory auditors and liquidators of companies or private entities, as well as to those who carry out a work activity in them with the exercise of managerial functions, so that he or she may perform or omit an act in violation of the obligations inherent in his or her office or of the obligations of loyalty, if the offer or promise is not accepted, he shall be subject to the penalty laid down in the first paragraph of Article 2635, reduced by one third.

The penalty referred to in the first paragraph shall apply to directors, general managers, managers responsible for preparing the company's financial reports, statutory auditors and liquidators of companies or private entities, as well as to those who carry out work in them with the exercise of managerial functions, who request for themselves or for others, including through an intermediary, a promise or giving of money or other benefits, to perform or omit an act in violation of the obligations inherent in their office or the obligations of loyalty, if the solicitation is not accepted.

7.14 Unlawful influence on the shareholders' meeting (Article 2636 of the Italian Civil Code)

Anyone who, by means of simulated or fraudulent acts, determines the majority in the assembly, with the aim of procuring an unfair profit for himself or others, shall be punished with imprisonment from six months to three years.

7.15 Rigging (art. 2637 of the Italian Civil Code)

Any person who disseminates false information, or carries out simulated transactions or other artifices that are concretely capable of causing a significant alteration in the price of unlisted financial instruments or for which a request for admission to trading on a regulated market has not been submitted, or to significantly affect the public's trust in the financial stability of banks or banking groups, is punished with imprisonment from one to five years. The penalty is imprisonment from two to seven years if the act is committed through the use of artificial intelligence systems.

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7.16 Obstruction of the exercise of the functions of public supervisory authorities (Article 2638 of the Italian Civil Code)

Directors, general managers, managers responsible for preparing the company's financial reports, statutory auditors and liquidators of companies or entities and other persons subject by law to the public supervisory authorities, or required to comply with obligations towards them, who, in the communications to the aforementioned authorities provided for by law, in order to hinder the exercise of supervisory functions, expose material facts that do not correspond to the truth, even if they are the subject of assessments, on the economic, equity or financial situation of the subjects subject to supervision or, for the same purpose, conceal by other fraudulent means, in whole or in part, facts that they should have communicated, concerning the same situation, shall be punished with imprisonment from one to four years. The punishability is also extended to the case in which the information concerns assets owned or administered by the company on behalf of third parties.

The same penalty shall be imposed on directors, general managers, managers responsible for preparing the company's accounting documents, statutory auditors and liquidators of companies or entities and other persons subject by law to the public supervisory authorities or bound by obligations towards them, who, in any form, including by omitting the communications due to the aforementioned authorities, consciously hinder their functions.

The penalty is doubled in the case of companies whose securities are listed on regulated markets in Italy or in other European Union countries or which are widely distributed among the public pursuant to Article 116 of the consolidated text referred to in Legislative Decree No. 58 of 24 February 1998.

7.17 False or omitted declarations for the issuance of the preliminary certificate (art. 54 Legislative Decree no. 19 of 2 March 2023)

Any person who, in order to make it appear that the conditions for issuing the preliminary certificate referred to in Article 29 have been fulfilled, prepares documents that are wholly or partly false, alters true documents, makes false statements or omits relevant information, shall be punished with imprisonment from six months to three years.

In the event of a sentence of not less than eight months of imprisonment, the application of the additional penalty referred to in Article 32-bis of the Criminal Code follows.

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8. Article 25-quarter – Crimes for the purpose of terrorism or subversion of the democratic order

8.1 Subversive associations (Article 270 of the Criminal Code)

Anyone in the territory of the State who promotes, establishes, organizes or directs associations aimed at violently subverting the economic or social orders established in the State or violently suppressing the political and legal order of the State, shall be punished with imprisonment from five to ten years.

Anyone who participates in the associations referred to in the first paragraph shall be punished with imprisonment from one to three years.

The penalties shall be increased for those who reconstitute, even under a false name or simulated form, the associations referred to in the first paragraph, whose dissolution has been ordered.

8.2 Associations with the purpose of terrorism, including international terrorism, or subversion of the democratic order (Article 270 bis of the Criminal Code)

Anyone who promotes, establishes, organizes, directs or finances associations that propose to carry out acts of violence for the purpose of terrorism or subversion of the democratic order shall be punished with imprisonment from seven to fifteen years.

Anyone who participates in such associations is punished with imprisonment from five to ten years.

For the purposes of criminal law, the purpose of terrorism also occurs when the acts of violence are directed against a foreign state, an institution or an international body.

The confiscation of the things that served or were intended to commit the crime and of the things that are its price, product, profit or that constitute its use, is always obligatory against the convicted.

8.3 Assistance to members (Article 270 ter of the Criminal Code)

Anyone who, except in cases of complicity in the crime or aiding and abetting, gives shelter or provides food, hospitality, means of transport, means of communication to any

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of the persons participating in the associations indicated in articles 270 and 270-bis shall be punished with imprisonment of up to four years.

The penalty is increased if the assistance is provided continuously.

Anyone who commits the act in favor of a close relative is not punishable.

8.4 Enlistment for the purpose of terrorism, including international terrorism (Article 270 quarter of the Criminal Code)

Anyone who, except in the cases referred to in Article 270-bis, enlists one or more persons for the commission of acts of violence or sabotage of essential public services, for the purpose of terrorism, even if directed against a foreign State, an institution or an international body, shall be punished with imprisonment from seven to fifteen years.

Except in the cases referred to in Article 270-bis, and except in the case of training, the enlisted person shall be punished with imprisonment from five to eight years.

8.5 Organisation of transfers for terrorist purposes (Article 270 quarter 1 of the Criminal Code)

Except in the cases referred to in Articles 270-bis and 270-quarter, anyone who organizes, finances or promotes trips to foreign territory for the purpose of carrying out conduct for the purpose of terrorism referred to in Article 270-sexies, shall be punished with imprisonment from five to eight years.

8.6 Training for activities with the purpose of terrorism, including international terrorism (Article 270 quinquies of the Criminal Code)

Anyone who, except in the cases referred to in Article 270-bis, trains or otherwise provides instructions on the preparation or use of explosive materials, firearms or other weapons, harmful or dangerous chemical or bacteriological substances, as well as any other technique or method for carrying out acts of violence or sabotage of essential public services, with the purpose of terrorism, even if directed against a foreign State, an institution or an international body, is punished with imprisonment from five to ten years.

The same penalty shall apply to the trained person, as well as to the person who, having acquired, even independently, the instructions for the performance of the acts referred to in the first sentence, engages in conduct univocally aimed at committing the conduct referred to in Article 270-sexies.

The penalties provided for in this article are increased if the act of the trainee or instructor is committed through computer or telematic tools.

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8.7 Financing of conduct for terrorist purposes (Article 270-quinquies.1 of the Criminal Code)

Anyone who, except in the cases referred to in Articles 270-bis and 270-quarter.1, collects, disburses or makes available goods or money, in any way made, intended to be used in whole or in part for the performance of conduct for terrorist purposes referred to in Article 270-sexies shall be punished with imprisonment from seven to fifteen years, regardless of the actual use of the funds for the commission of the aforementioned conduct.

Any person who deposits or safeguards the goods or money referred to in the first paragraph shall be punished with imprisonment of between five and ten years.

8.8 Theft of assets or money subject to seizure (Article 270-quinquies.2 of the Criminal Code)

Anyone who steals, destroys, disperses, suppresses or deteriorates property or money, subject to seizure to prevent the financing of conduct for terrorist purposes referred to in Article 270 sexies, shall be punished with imprisonment from two to six years and a fine of between €3,000 and €15,000.

8.9 Possession of material for terrorist purposes (Article 270-quinquies.3 of the Criminal Code)

Whoever, except in the cases referred to in Articles 270-bis and 270-quinquies, knowingly obtains or possesses material containing instructions on the preparation or use of deadly weapons referred to in Article 1, first paragraph, of Law No. 110 of 18 April 1975, firearms or other weapons or harmful or dangerous chemical or bacteriological substances, as well as on any other technique or method for carrying out acts of violence or sabotage of essential public services, for the purpose of terrorism, even if directed against a foreign State, an institution or an international body, is punished with imprisonment from two to six years.

8.10 Attack for terrorist or subversion purposes (Article 280 of the Criminal Code)

Anyone who, for the purpose of terrorism or subversion of the democratic order, attempts the life or safety of a person, shall be punished, in the first case, with imprisonment of not less than twenty years and, in the second case, with imprisonment of not less than six years.

If the attack on the safety of a person results in a very serious injury, the penalty of imprisonment of not less than eighteen years is applied; if serious injury results, the penalty of imprisonment of not less than twelve years is applied.

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If the acts referred to in the preceding paragraphs are directed against persons exercising judicial or penitentiary functions or public security in the exercise of or because of their functions, the penalties shall be increased by one third.

If the facts referred to in the preceding paragraphs result in the death of the person, life imprisonment shall be imposed in the case of an attempt on life and, in the case of an attempt on safety, imprisonment of thirty years.

Mitigating circumstances, other than those provided for in Articles 98 and 114, concurrent with the aggravating circumstances referred to in the second and fourth paragraphs, cannot be considered equivalent or prevailing with respect to these and the reductions in sentence are made on the amount of punishment resulting from the increase resulting from the aforementioned aggravating circumstances.

8.11 Acts of terrorism with deadly or explosive devices (Article 280 bis of the Criminal Code)

Unless the act constitutes a more serious crime, anyone who, for terrorist purposes, performs any act aimed at damaging the movable or immovable property of others, through the use of explosive or otherwise lethal devices, shall be punished with imprisonment from two to five years.

For the purposes of this article, explosive or otherwise lethal devices are understood to mean weapons and similar materials indicated in article 585 and capable of causing significant material damage.

If the act is directed against the seat of the Presidency of the Republic, the Legislative Assemblies, the Constitutional Court, government bodies or in any case bodies provided for by the Constitution or constitutional laws, the penalty is increased by up to half.

If the act results in danger to public safety or serious damage to the national economy, imprisonment from five to ten years is applied.

Mitigating circumstances, other than those provided for in Articles 98 and 114, which are concurrent with the aggravating circumstances referred to in the third and fourth paragraphs, cannot be considered equivalent or prevailing with respect to these, and reductions in sentences shall be made on the amount of punishment resulting from the increase resulting from the aforementioned aggravating circumstances.

8.12 Act of nuclear terrorism (Article 280-ter of the Criminal Code)

Anyone who, for the purposes of terrorism referred to in Article 270 sexies, shall be punished with imprisonment of not less than fifteen years:

- 1) procures radioactive material for himself or others;
- 2) creates a nuclear device or otherwise comes into possession of it.

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Anyone who, for the purposes of terrorism referred to in Article 270 sexies, shall be punished with imprisonment of not less than twenty years:

- 1) uses radioactive material or a nuclear device;
- 2) uses or damages a nuclear plant in such a way as to release or with the concrete danger that it will release radioactive matter.

The penalties referred to in the first and second paragraphs shall also apply when the conduct described therein concerns chemical or bacteriological materials or aggressive agents.

8.13 Kidnapping for the purpose of terrorism or subversion (Article 289 bis of the Criminal Code)

Anyone who kidnaps a person for the purpose of terrorism or subversion of the democratic order shall be punished with imprisonment from twenty-five to thirty years.

If the kidnapping results in the death, as an unintended consequence of the offender, of the kidnapped person, the culprit is punished with imprisonment of thirty years. If the culprit causes the death of the kidnapped, the penalty of life imprisonment is applied.

The competitor who, by dissociating himself from the others, takes steps to ensure that the taxable person regains his freedom is punished with imprisonment from two to eight years; If the taxable person dies as a result of the seizure after release, the penalty is imprisonment from eight to eighteen years.

When there is an extenuating circumstance, the penalty provided for in the second paragraph shall be replaced by imprisonment from twenty to twenty-four years; the penalty provided for in the third paragraph shall be replaced by imprisonment from twenty-four to thirty years. If there are several mitigating circumstances, the penalty to be applied as a result of the reductions may not be less than ten years, in the case provided for in the second paragraph, and fifteen years, in the case provided for in the third paragraph.

8.14 Seizure for the purpose of coercion (Article 289-ter of the Criminal Code)

Whoever, except in the cases indicated in Articles 289-bis and 630, kidnaps a person or holds him in his power by threatening to kill him, injure him or continue to keep him kidnapped in order to coerce a third party, be it a State, an international organization between several governments, a natural or legal person or a group of natural persons, to perform any act or to abstain from it, making the release of the kidnapped person subject to such action or omission, shall be punished with imprisonment from twenty-five to thirty years.

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The second, third, fourth and fifth paragraphs of Article 289-bis shall apply.

If the offence is minor, the penalties provided for in Article 605 shall be applied, increased from half to two thirds.

8.15 Instigation to commit any of the crimes provided for in the first and second chapters (Article 302 of the Criminal Code)

Anyone who incites someone to commit one of the non-culpable offences provided for in the first and second chapters of this title (Articles 241 et seq. and Articles 276 et seq.), for which the law provides for life imprisonment or imprisonment, shall be punished if the incitement is not accepted, or if the instigation is accepted but the offence is not committed, with imprisonment from one to eight years. The penalty is increased if the act is committed through computer or telematic tools.

However, the penalty to be applied is always less than half of the penalty established for the offence to which the incitement relates.

8.16 Political conspiracy by agreement (Article 304 of the Criminal Code)

If several persons agree to commit one of the offences referred to in Article 302, those who participate in the agreement shall be punished with imprisonment of between one and six years, if the offence has not been committed.

For the promoters, the penalty has increased.

However, the penalty to be applied is always less than half of the penalty established for the crime to which the agreement refers.

8.17 Political conspiracy by association (Article 305 of the Criminal Code)

When three or more persons join together in order to commit one of the crimes referred to in Article 302, those who promote, constitute or organize the association shall be punished, for that reason alone, with imprisonment from five to twelve years.

For the mere fact of participating in the association, the penalty is imprisonment from two to eight years.

The leaders of the association are subject to the same penalty as the promoters.

The penalties are increased if the association tends to commit two or more of the crimes indicated above.

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8.18 Armed band: formation and participation (Article 306 of the Criminal Code)

When, in order to commit one of the crimes referred to in Article 302, an armed gang is formed, those who promote it or constitute or organize it, are subject, for that reason alone, to the penalty of imprisonment from five to fifteen years.

For the mere fact of participating in the armed gang, the penalty is imprisonment from three to nine years.

The leaders or sponsors of the armed band are subject to the same penalty as the promoters.

8.19 Assistance to participants in conspiracy or armed gang (Article 307 of the Criminal Code)

Any person who, except in cases of complicity in the crime or aiding and abetting, gives shelter or provides food, hospitality, means of transport, or means of communication to any of the persons participating in the association or gang referred to in the two preceding articles, shall be punished with imprisonment of up to two years.

The penalty is increased if assistance is provided continuously.

Anyone who commits the act in favor of a close relative is not punishable.

For the purposes of criminal law, close relatives are understood to be ascendants, descendants, spouses, brothers, sisters, relatives in the same degree, uncles and nephews: however, in the name of close relatives, relatives are not included, when the spouse has died and there are no children.

8.20 Possession, hijacking and destruction of an aircraft (Law no. 342/1976, art. 1)

Anyone who commits an act with violence or threat aimed at taking possession of an aircraft and anyone who with violence, threat or fraud commits an act aimed at hijacking or destroying an aircraft is punished with imprisonment from 7 to 21 years.

The penalty is increased if the perpetrator achieves the intent.

The penalty may not be less than 12 years in prison if the act results in bodily injury to passengers or crew members.

The penalty of imprisonment from 24 to 30 years is applied if the fact results in the death of one or more people.

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8.21 Damage to ground installations (Law no. 342/1976, art. 2)

Anyone who, in order to hijack or destroy an aircraft, damages ground installations relating to air navigation or alters the way in which they are used shall be punished with the penalties indicated in the previous article

8.22 Penalties (Law no. 422/1989, art. 3)

Anyone who, by violence or threat, takes possession of a ship or a fixed installation or exercises control over it shall be punished with imprisonment from eight to twenty-four years.

The same penalty shall apply, if the fact is such as to endanger the safety of the navigation of a ship or the safety of a fixed installation, whoever:

- (a) destroys or damages the ship or its cargo or installation;
- (b) destroys or seriously damages maritime navigation equipment or services, or seriously impairs its operation;
- (c) intentionally communicates false information relating to navigation;
- (d) commits acts of violence against a person on board the ship or installation;

Anyone who threatens to commit one of the acts provided for in letters a), b), and d) of paragraph 2 shall be punished with imprisonment from one to three years.

Whoever, in committing one of the acts referred to in paragraphs 1 and 2, causes the death of a

person is punished with life imprisonment.

Anyone who, in committing one of the acts provided for in paragraphs 1 and 2, causes bodily injury to each person shall be punished in accordance with articles 582 and 583 of the Criminal Code but the penalties shall be increased.

If, due to the manner of the action and the tenuousness of the damage, the fact is minor, the penalties indicated in paragraphs 1 and 2 shall be reduced from one third to two thirds.

The provisions of this article shall not apply when the act is provided for as a more serious offence by another provision of law.

8.23 International Convention for the Suppression of the Financing of Terrorism of New York of 9 December 1999 (art. 2)

Any person who, by any means, directly or indirectly, unlawfully and deliberately provides or collects funds with the intent to have them used, or knowing that they will be used, in

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whole or in part, for the purpose of committing the following shall be committed as a criminal offence under this Convention:

(1) an act constituting an offence within the meaning and as defined in one of the Treaties listed in the Annex;

(2) any other act intended to kill or seriously injure a civilian or any other person not directly involved in hostilities in a situation of armed conflict where, by its nature or context, such act is intended to intimidate a population or to compel a government or international organisation to carry out or refrain from committing it, Any act.

2.a) When depositing its instrument of ratification, acceptance, approval or accession, a State Party which has not acceded to a treaty listed in the Annex referred to in paragraph (a) of paragraph 1 of this Article may declare that, if this Convention is applied to it, that treaty shall be deemed not to be listed in that Annex. This declaration shall be annulled as soon as the treaty enters into force for the State Party, which shall notify the depositary.

2.b) A State Party which ceases to be a party to a treaty listed in the Annex may make the declaration provided for in this Article in respect of that treaty.

(3) In order for an act to constitute an offence within the meaning of paragraph 1 of this Article, the funds need not have actually been used to commit an offence referred to in subparagraphs (a) or (b) of paragraph 1.

(4) Any person who attempts to commit an offence within the meaning of paragraph 1 of this Article shall also commit an offence.

Anyone who also commits a crime:

a) participates as an accomplice in an offence within the meaning of paragraphs 1 or 4 of this Article;

b) arranges for the commission of an offence in accordance with paragraphs 1 or 4 of this Article or instructs other persons to commit it;

c) contributes to the commission of one or more of the offences referred to in paragraphs 1 or 4 of this Article by a group acting in concert. This contribution must be approved and must:

i) is intended to facilitate the criminal activity of the group or serve its purposes, if such activity or purposes presuppose the commission of an offence within the meaning of paragraph 1 of this Article;

(ii) or be provided knowing that the group intends to commit an offence within the meaning of paragraph 1 of this Article.

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9. Art. 25-quarter.1 – Practices of mutilation of the female genital organs

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

Anyone who, in the absence of therapeutic needs, causes mutilation of the female genital organs is punished with imprisonment from four to twelve years. For the purposes of this article, the practices of mutilation of the female genital organs are understood to include clitoridectomy, excision and infibulation and any other practice that causes effects of the same type.

Any person who, in the absence of therapeutic needs, causes, in order to impair sexual functions, injuries to the female genital organs other than those indicated in the first paragraph, resulting in a disease in the body or mind, shall be punished with imprisonment from three to seven years. The penalty is reduced by up to two-thirds if the injury is minor.

The penalty shall be increased by one third when the practices referred to in the first and second paragraphs are committed to the detriment of a minor or if the act is committed for profit.

The conviction or the application of the penalty at the request of the parties pursuant to Article 444 of the Code of Criminal Procedure for the offence referred to in this article involves, if the act is committed by the parent or guardian, respectively:

- 1) the forfeiture of the exercise of parental authority;
- 2) perpetual interdiction from any office pertaining to guardianship, curatorship and support administration.

The provisions of this article shall also apply when the act is committed abroad by an Italian citizen or a foreigner residing in Italy, or to the detriment of an Italian citizen or a foreigner residing in Italy. In such a case, the offender shall be punished at the request of the Minister for Justice.

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10. Article 25-quinquies – Offences against the individual personality

10.1 Reduction or maintenance in slavery or servitude (Article 600 of the Criminal Code)

Anyone who exercises powers over a person corresponding to those of the right to property, or anyone who reduces or maintains a person in a state of continuous subjection, forcing him or her to perform work or sexual services or begging or in any case to services that involve his exploitation, is punished with imprisonment from eight to twenty years

Reduction or maintenance in a state of subjection takes place when the conduct is carried out through violence, threat, deception, abuse of authority or taking advantage of a situation of physical or mental inferiority or a situation of need, or through the promise or giving of sums of money or other advantages to those who have authority over the person.

10.2 Child prostitution (Article 600 bis of the Criminal Code)

Anyone who:

1. recruits or induces a person under the age of eighteen into prostitution;
2. facilitates, exploits, manages, organizes or controls the prostitution of a person under the age of eighteen, or otherwise profits from it.

Unless the fact constitutes a more serious crime, anyone who performs sexual acts with a minor between the ages of fourteen and eighteen, in exchange for a consideration in money or other benefits, even if only promised, is punished with imprisonment from one to six years and a fine from € 1,500 to € 6,000.

10.3 Child pornography (Article 600 ter of the Criminal Code)

Anyone whoever is:

1. using minors under the age of eighteen, creates pornographic exhibitions or shows or produces pornographic material;
2. recruits or induces minors under the age of eighteen to participate in pornographic exhibitions or shows or otherwise profits from such shows.

The same penalty applies to those who trade in the pornographic material referred to in the first paragraph.

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Anyone who, except in the cases referred to in the first and second paragraphs, by any means, including by electronic means, distributes, disseminates, disseminates or advertises the pornographic material referred to in the first paragraph, or distributes or disseminates news or information aimed at the solicitation or sexual exploitation of minors under the age of eighteen, shall be punished with imprisonment from one to five years and a fine from € 2,582.00 to € 51,645.00.

Anyone who, outside the cases referred to in the first, second and third paragraphs, offers or transfers to others, even free of charge, the pornographic material referred to in the first paragraph, shall be punished with imprisonment of up to three years and a fine from € 1,549.00 to € 5,164.00.

In the cases provided for in the third and fourth paragraphs, the penalty shall be increased by no more than two thirds if the material is of a large quantity.

Unless the fact constitutes a more serious crime, anyone who attends pornographic exhibitions or shows involving minors under the age of eighteen is punished with imprisonment of up to three years and a fine from € 1,500.00 to € 6,000.00.

For the purposes of this section, child pornography means any depiction, by any means, of a child under the age of eighteen engaging in explicit sexual activity, real or simulated, or any representation of the sexual organs of a child under the age of eighteen for sexual purposes.

10.4 Possession of pornographic material (Article 600 quarter of the Criminal Code)

Anyone who, outside the cases provided for in Article 600-ter, knowingly procures or possesses pornographic material made using minors under the age of eighteen, shall be punished with imprisonment of up to three years and with a fine of not less than 1.549. La penalty shall be increased by no more than two thirds if the material held is of a large quantity.

Except in the cases referred to in the first paragraph, anyone who, through the use of the internet or other networks or means of communication, intentionally and without justified reason accesses pornographic material made using minors under the age of eighteen shall be punished with imprisonment of up to two years and a fine of not less than € 1,000.

10.5 Virtual pornography (Article 600 quarter 1 of the Criminal Code)

The provisions of Articles 600b and 600c shall also apply when the pornographic material represents virtual images made using images of minors under the age of eighteen or parts thereof, but the penalty is reduced by one third.

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Virtual images are images created with graphic processing techniques that are not associated in whole or in part with real situations, whose quality of representation makes non-real situations appear as real.

10.6 Tourist initiatives aimed at exploiting child prostitution (Article 600 quinquies of the Criminal Code)

Anyone who organizes or promotes trips aimed at the use of prostitution activities to the detriment of minors or in any case including such activity is punished with imprisonment from six to twelve years and a fine from 15,493 euros to 154,937 euros.

10.7 Trafficking in persons (Article 601 of the Criminal Code)

Anyone who recruits, introduces into the territory of the State, transfers even outside it, transports, cedes authority over the person, hosts one or more persons who are in the conditions referred to in Article 600, or carries out the same conduct on one or more persons, by means of deception, violence, threatening, abusing authority or taking advantage of a situation of vulnerability, physical, psychological or necessity, or through the promise or giving of money or other advantages to the person who has authority over it, in order to induce or force them to work, sexual or begging or in any case to carry out illegal activities involving their exploitation or to submit to the removal of organs.

The same penalty shall apply to anyone who, even outside the procedures referred to in the first paragraph, carries out the conduct provided for therein against a minor.

The penalty for the master or officer of a national or foreign vessel who commits or contributes to any of the acts referred to in the first or second paragraph shall be increased by up to one third.

A member of the crew of a national or foreign ship destined, before departure or during navigation, to the voyage shall be punished, even if no act provided for in the first or second paragraph or slave trade has been committed, with imprisonment from three to ten years.

10.8 Purchase and alienation of slaves (Article 602 of the Criminal Code)

Whoever, except in the cases indicated in Article 601, acquires or alienates or transfers a person who is in one of the conditions referred to in Article 600 shall be punished with imprisonment from eight to twenty years.

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10.9 Illegal intermediation and exploitation of labour (Article 603-bis of the Criminal Code)

Unless the fact constitutes a more serious crime, anyone shall be punished with imprisonment from one to six years and a fine from € 500.00 to 1,000.00 for each worker recruited:

1. recruits labour in order to allocate it to work for third parties in exploitative conditions, taking advantage of the workers' state of need;
2. uses, hires or employs labour, including through the intermediation activity referred to in number 1), subjecting workers to conditions of exploitation and taking advantage of their state of need.

If the acts are committed by violence or threat, the penalty of imprisonment from five to eight years and a fine of € 1,000.00 to € 2,000.00 are applied for each worker recruited.

For the purposes of this article, the existence of one or more of the following conditions constitutes an indication of exploitation:

1. the repeated payment of wages in a way that is clearly different from the national or territorial collective agreements stipulated by the most representative trade unions at national level, or in any case disproportionate to the quantity and quality of the work performed;
2. the repeated violation of the legislation relating to working hours, rest periods, weekly rest, compulsory leave, holidays;
3. the existence of violations of the rules on safety and hygiene in the workplace;
4. the subjection of the worker to degrading working conditions, surveillance methods or housing situations.

The following constitute a specific aggravating circumstance and entail an increase in the penalty from one third to one-half:

1. the fact that the number of workers recruited is more than three;
2. the fact that one or more of the recruited subjects are minors of non-working age;
3. having committed the act by exposing the exploited workers to situations of serious danger, having regard to the characteristics of the services to be performed and the working conditions.

10.10 Solicitation of minors (Article 609 undecies of the Criminal Code)

Any person who, for the purpose of committing the offences referred to in Articles 600, 600-bis, 600-ter and 600-quarter, even if they relate to the pornographic material referred to in Article 600-quarter.1, 600-quinquies, 609-bis, 609-quarter, 609-quinquies and 609-octies, lures a minor under the age of sixteen, shall be punished, if the act no longer constitutes a serious offence, with imprisonment from one to three years. Solicitation

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means any act aimed at stealing the trust of the minor through artifice, flattery or threats also carried out through the use of the internet or other networks or means of communication.

The penalty is increased: 1) if the offence is committed by several persons together; 2) if the crime is committed by a person who is part of a criminal association and in order to facilitate its activity; 3) if the fact, due to the repetition of the conduct, causes serious harm to the minor; 4) if the act endangers the life of the minor.

11. Article 25-sexies – Market abuse

11.1 Abuse or disclosure of inside information. Recommendation or inducement of others to the commission of insider dealing (Article 184 of Legislative Decree No. 58 of 1998 - Consolidated Law on Financial Intermediation)

Any person who is in possession of inside information by virtue of his or her status as a member of the issuer's administrative, management or supervisory bodies, participation in the issuer's capital or the exercise of a job, profession or function shall be punished with imprisonment from two to twelve years and a fine of between twenty thousand and three million euros. a) buys, sells or carries out other transactions, directly or indirectly, on its own account or on behalf of third parties, on financial instruments using the same information; (b) communicate that information to others, outside the normal exercise of their employment, profession, function or office or a market sounding carried out in accordance with Article 11 of Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014; c) recommends or induces others, on the basis of this information, to carry out any of the operations indicated in letter a).

The same penalty referred to in paragraph 1 shall apply to any person who, being in possession of inside information as a result of the preparation or execution of criminal activities, commits any of the acts referred to in paragraph 1.

Except in cases of complicity in the offences referred to in paragraphs 1 and 2, any person who is in possession of inside information for reasons other than those indicated in paragraphs 1 and 2 and knowing the privileged nature of such information shall be punished with imprisonment from one year and six months to ten years and with a fine of between twenty thousand and two million and five hundred thousand euros, commits any of the acts referred to in paragraph 1.

In the cases referred to in paragraphs 1, 2 and 3, the penalty of the fine may be increased up to three times or to the greater amount of ten times the proceeds or profits obtained from the offence when, due to the significant offensiveness of the act, the personal

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qualities of the offender or the extent of the product or profit obtained from the offence, it appears inadequate even if applied to the maximum.

The provisions of this Article shall also apply where the facts referred to in paragraphs 1, 2 and 3 relate to conduct or transactions, including bids, relating to auctions on an authorised auctioning platform, such as a regulated market for emission allowances or other related auctioned products, including where the auctioned products are not financial instruments, pursuant to Commission Regulation (EU) No. 1031/2010 of 12 November 2010.

11.2 Market manipulation (Article 185 of Legislative Decree No. 58 of 1998 - Consolidated Law on Financial Intermediation)

Anyone who spreads false news or carries out simulated transactions or other artifices concretely suitable for causing a significant alteration in the price of financial instruments, is punished with imprisonment from one to six years and a fine from twenty thousand euros to five million euros. The penalty is imprisonment from two to seven years and a fine from twenty-five thousand euros to six million euros if the act is committed through the use of artificial intelligence systems.

A person who has committed the act through orders to trade or transactions carried out for legitimate reasons and in accordance with accepted market practice, pursuant to Article 13 of Regulation (EU) No 596/2014, shall not be punished.

The judge may increase the fine up to three times or up to the greater amount of ten times the product or profit obtained from the crime when, due to the significant offensiveness of the act, the personal qualities of the offender or the extent of the product or profit obtained from the crime, it appears inadequate even if applied to the maximum.

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12. Art. 25-septies – Manslaughter or serious or very serious injuries committed in violation of the rules on the protection of health and safety at work

12.1 Manslaughter (Article 589 of the Criminal Code)

Anyone who causes the death of a person through negligence is punished with imprisonment from six months to five years.

If the act is committed in violation of the rules for the prevention of accidents at work, the penalty is imprisonment from two to seven years.

If the act is committed in the abusive exercise of a profession for which a special qualification from the State or a health profession is required, the penalty is imprisonment from three to ten years.

In the case of death of several people, or death of one or more people and injuries of one or more people, the penalty that should be imposed for the most serious of the violations committed is applied increased by up to three times, but the penalty cannot exceed fifteen years.

12.2 Culpable personal injury (Article 590 of the Criminal Code)

Anyone who causes personal injury to others, through negligence, is punished with imprisonment of up to three months or a fine of up to € 309.00.

If the injury is serious, the penalty is imprisonment from one to six months or a fine from € 123.00 to € 619.00; if it is very serious, imprisonment from three months to two years or a fine from € 309.00 to € 1,239.00.

If the acts referred to in the second paragraph are committed in violation of the rules on road traffic regulation or those for the prevention of accidents at work, the penalty for serious injuries is imprisonment from three months to one year or a fine from € 500.00 to € 2,000.00 and the penalty for very serious injuries is imprisonment from one to three years. In cases of violation of road traffic regulations, if the act is committed by a person in a state of alcoholic intoxication pursuant to Article 186, paragraph 2, letter c) of Legislative Decree No. 285 of 30 April 1992, as amended, or by a person under the influence of narcotic or psychotropic substances, the penalty for serious injuries is

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imprisonment from six months to two years and the penalty for very serious injuries is imprisonment from one year and six months to four years.

In the case of injuries to more than one person, the penalty that should be imposed for the most serious of the violations committed is applied, increased up to three times; but the penalty of imprisonment cannot exceed five years.

The offence is punishable upon complaint by the injured party, except in the cases provided for in the first and second paragraphs, limited to acts committed in violation of the rules for the prevention of accidents at work or relating to occupational hygiene or which have led to an occupational disease.

12.3 Aggravating circumstances (Article 583 of the Criminal Code)

The bodily injury is serious, and imprisonment of three to seven years applies:

1. if the act results in an illness that endangers the life of the injured person, or an illness or inability to attend to ordinary occupations for a period of more than forty days;
2. if the fact produces the permanent weakening of a sense or an organ;

The personal injury is very serious, and imprisonment from six to twelve years is applied, if the fact results in:

1. a disease that is certainly or probably incurable;
2. the loss of meaning;
3. the loss of a limb, or a mutilation that renders the limb useless, or the loss of the use of an organ or the ability to procreate, or a permanent and serious difficulty of speech;
4. deformation, or permanent scarring of the face.

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13. Article 25-octies – Receiving stolen goods, laundering and use of money, goods or utilities of illegal origin, as well as self-laundering

13.1 Receiving stolen goods (Article 648 of the Criminal Code)

Except in cases of complicity in the crime, anyone who, in order to procure a profit for himself or others, buys, receives or conceals money or things deriving from any crime, or in any case interferes in having them purchased, received or concealed, is punished with imprisonment from two to eight years and a fine from 516 euros to 10,329 euros. The penalty is increased when the act concerns money or things deriving from crimes of aggravated robbery pursuant to Article 628, third paragraph, of aggravated extortion pursuant to Article 629, second paragraph, or of aggravated theft pursuant to Article 625, first paragraph, no. 7-bis).

The penalty is imprisonment from one to four years and a fine from 300 to 6,000 euros when the fact concerns money or things deriving from a contravention punishable by imprisonment exceeding a maximum of one year or a minimum of six months.

The penalty is increased if the act is committed in the exercise of a professional activity.

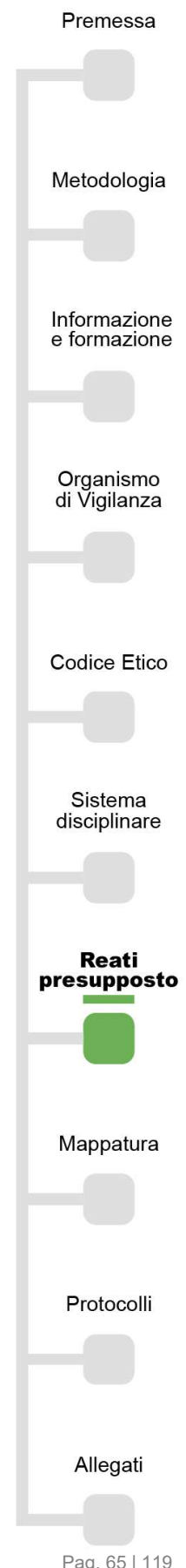
If the fact is particularly tenuous, the penalty of imprisonment of up to six years and a fine of up to € 1,000 in the case of money or things deriving from a crime and the penalty of imprisonment of up to three years and a fine of up to € 800 in the case of money or things deriving from a contravention are applied.

The provisions of this article also apply when the offender, from whom the money or things come, is not imputable or is not punishable or when a condition of prosecution referring to this crime is missing.

13.2 Money laundering (Article 648 bis of the Criminal Code)

Except in cases of complicity in the crime, anyone who replaces or transfers money, goods or other benefits deriving from the crime, or carries out other operations in relation to them, in such a way as to hinder the identification of their criminal origin, is punished with imprisonment from four to twelve years and a fine from € 5,000.00 to € 25,000.00.

The penalty is imprisonment from two to six years and a fine from €2,500 to €12,500 when the fact concerns money or things deriving from a contravention punishable by imprisonment exceeding a maximum of one year or a minimum of six months.



The penalty is increased when the act is committed in the exercise of a professional activity.

The penalty is reduced if the money, goods or other benefits derive from a crime for which the penalty of imprisonment is established for a maximum of five years.

The last paragraph of Article 648 shall apply.

13.3 Use of money, goods or utilities of illicit origin (Article 648 ter of the Criminal Code)

Anyone who, except in cases of complicity in the crime and in the cases provided for in Articles 648 and 648-bis, uses money, goods or other benefits deriving from a crime in economic or financial activities, shall be punished with imprisonment from four to twelve years and a fine from € 5,000.00 to € 25,000.00.

The penalty is imprisonment from two to six years and a fine from €2,500 to €12,500 when the fact concerns money or things deriving from a contravention punishable by imprisonment exceeding a maximum of one year or a minimum of six months.

The penalty is increased when the act is committed in the exercise of a professional activity.

The penalty is reduced in the case referred to in the fourth paragraph of Article 648.

The last paragraph of Article 648 shall apply.

13.4 Self-laundering (Article 648 ter.1 of the Criminal Code)

The penalty of imprisonment from two to eight years and a fine from € 5,000.00 to € 25,000.00 is applied to anyone who, having committed or contributed to committing a crime, uses, replaces, transfers, in economic, financial, entrepreneurial or speculative activities, the money, goods or other benefits deriving from the commission of such crime, in such a way as to concretely hinder the identification of their criminal origin.

The penalty is imprisonment from one to four years and a fine from €2,500 to €12,500 when the fact concerns money or things deriving from a contravention punishable by imprisonment exceeding a maximum of one year or a minimum of six months.

The penalty is reduced if the money, goods or other benefits derive from a crime for which the penalty of imprisonment is established for a maximum of five years.

In any case, the penalties provided for in the first paragraph shall apply if the money, goods or other benefits derive from a crime committed with the conditions or purposes referred to in Article 416-bis.1 of the Criminal Code.

Except in the cases referred to in the previous paragraphs, conduct for which money, goods or other utilities are used for mere personal use or enjoyment shall not be punished.

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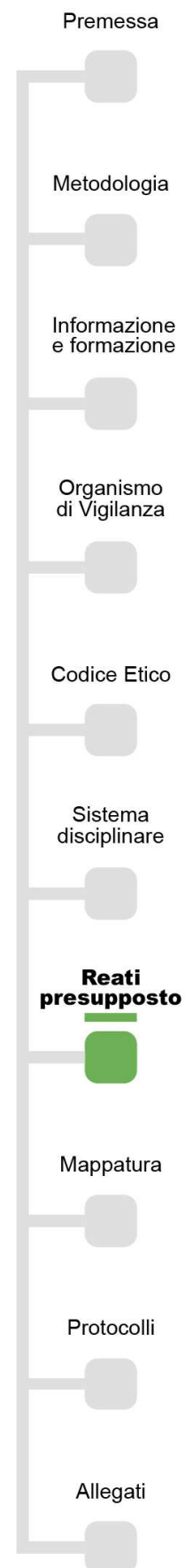
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The penalty is increased when the acts are committed in the exercise of a banking or financial activity or other professional activity.

The penalty is reduced by up to half for those who have effectively worked to prevent the conduct from being brought to further consequences or to ensure evidence of the crime and the identification of assets, money and other benefits deriving from the crime.

The last paragraph of Article 648 shall apply.



14. Article 25-octies.1 – Offences relating to non-cash payment instruments and fraudulent transfer of valuables

14.1 Undue use and falsification of credit and payment cards (Article 493 ter. of the Criminal Code)

Anyone who, in order to make a profit for himself or for others, unduly uses, not being the holder, credit or payment cards, or any other similar document that enables the withdrawal of cash or the purchase of goods or the provision of services, or in any case any other means of payment other than cash, shall be punished with imprisonment from one to five years and a fine from 310 euros to 1,550 euros. The same penalty applies to anyone who, in order to make a profit for himself or for others, falsifies or alters the instruments or documents referred to in the first sentence, or possesses, transfers or acquires such instruments or documents of illicit origin or in any case falsified or altered, as well as payment orders produced with them.

In the event of conviction or the imposition of a penalty at the request of the parties pursuant to Article 444 of the Code of Criminal Procedure for the offence referred to in the first paragraph, the confiscation of the things used or intended to commit the offence shall be ordered, as well as of the profit or product, unless they belong to a person unrelated to the offence, or when this is not possible, the confiscation of goods, sums of money and other benefits of which the offender has the disposal for a value corresponding to such profit or product.

The instruments seized for the purposes of confiscation referred to in the second paragraph, during judicial police operations, shall be entrusted by the judicial authority to the police bodies that request them.

14.2 Possession and dissemination of equipment, devices or computer programs aimed at committing crimes concerning payment instruments other than cash (Article 493 quarter of the Criminal Code)

Unless the act constitutes a more serious offence, any person who, in order to make use of it or to allow others to use it in the commission of offences involving payment

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instruments other than cash, produces, imports, exports, sells, transports, distributes, makes available or in any way procures for himself or for himself or for other equipment, devices or computer programs which, due to technical-construction or design characteristics, are built mainly to commit such crimes, or are specifically adapted to the same purpose, is punished with imprisonment of up to two years and a fine of up to 1000 euros.

In the event of conviction or the imposition of a penalty at the request of the parties pursuant to Article 444 of the Code of Criminal Procedure, the confiscation of the aforementioned equipment, devices or computer programs shall always be ordered for the offence referred to in the first paragraph, as well as the confiscation of the profit or product of the offence or, when this is not possible, the confiscation of goods, sums of money and other benefits of which the offender has the disposal for a value corresponding to such profit or product.

14.3 Computer fraud (Article 640 ter. of the Criminal Code)

Article already referred to in the grouping Art. 24 – Undue receipt of disbursements, fraud to the detriment of the State or the European Union or to obtain public disbursements, computer fraud to the detriment of the State or a public body and fraud in public supplies, applicable according to the provisions of Art. 25-octies.1 pursuant to the conduct of the following paragraph:

(...)

The penalty is imprisonment from one to five years and a fine from 309 euros to 1,549 euros if one of the circumstances provided for in number 1) of the second paragraph of article 640 occurs, or if the act produces a transfer of money, monetary value or virtual currency or is committed with abuse of the quality of system operator.

(...)

14.4 Fraudulent transfer of valuables (Article 512 bis of the Criminal Code)

Unless the act constitutes a more serious offence, any person fictitiously attributes to others the ownership or availability of money, goods or other benefits in order to circumvent the provisions of the law on asset prevention or smuggling measures, or to facilitate the commission of one of the offences referred to in Articles 648, 648 bis and 648 ter, is punished with imprisonment from two to six years.

The same penalty referred to in the first paragraph applies to those who, in order to circumvent the provisions on anti-mafia documentation, fictitiously attribute to others the ownership of companies, company shares or shares or corporate offices, if the entrepreneur or company participates in procedures for the award or execution of contracts or concessions.

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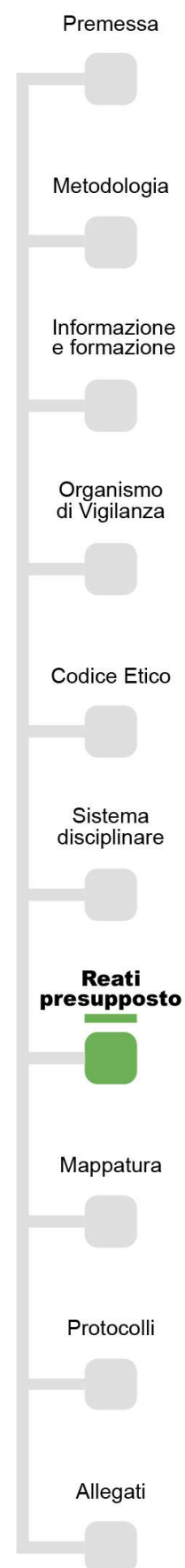
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15. Art. 25-novies – Offences relating to copyright infringement

15.1 Art. 171 Law no. 633 of 22 April 1941

Without prejudice to the provisions of art. 171-bis and article 171-ter, anyone who, without having the right to do so, for any purpose and in any form:

- a) reproduces, transcribes, publicly performs, disseminates, sells or offers for sale or otherwise puts on the market a work of others or reveals its contents before it is made public, or introduces and puts into circulation in the State copies produced abroad contrary to Italian law;
- (aa) makes available to the public, by placing it in a system of telematic networks, through connections of any kind, a protected intellectual work, or part of it;
- (a-ter) reproduce or extract text or data from works or other subject-matter available on the web or in databases in breach of Articles 70-ter and 70-quarter, including through artificial intelligence systems
- b) represents, performs or recites in public or disseminates with or without variations or additions, a work of others suitable for public performance or a musical composition. The representation or performance includes the public projection of the cinematographic work, the public performance of the musical compositions included in the cinematographic works and the broadcasting by means of a loudspeaker operated in public;
- c) carries out the acts indicated in the previous letters by means of one of the forms of elaboration provided for by this law;
- d) reproduces a number of copies or performs or represents a greater number of performances or performances than it had the right to produce or represent, respectively;
- e) repealed;
- f) in violation of art. 79 retransmits radio transmissions or retransmissions by wire or radio or records phonograph records or other similar apparatus or sells phonograph records or other unduly recorded apparatus.

Any person who commits the violation referred to in the first paragraph, letter a-bis), shall be allowed to pay, before the opening of the trial, or before the issuance of the penalty order, a sum corresponding to half of the maximum penalty established by the first paragraph for the crime committed, in addition to the costs of the proceedings. Payment extinguishes the crime.

The penalty is imprisonment of up to one year or a fine of not less than 516 euros if the above crimes are committed on a work of others not intended for publication, or with

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usurpation of the authorship of the work, or with deformation, mutilation or other modification of the work itself, if it is offended to the honor or reputation of the author.

Violation of the provisions referred to in the third and fourth paragraphs of Article 68 shall result in the suspension of the activity of photocopying, xerocopying or similar reproduction system from six months to one year as well as an administrative fine ranging from €1,032 to €5,164.

15.2 Art. 171 bis Law no. 633 of 22 April 1941

Anyone who illegally duplicates, for profit, computer programs or for the same purposes imports, distributes, sells, holds for commercial or entrepreneurial purposes or rents programs contained in media not marked within the meaning of this law, shall be subject to imprisonment from six months to three years and a fine from €2,582 to €15,493. The same penalty applies if the act concerns any means intended solely to allow or facilitate the arbitrary removal or functional circumvention of devices applied to protect a computer program. The penalty is not less than two years of imprisonment and the fine is not less than 15,493 euros if the fact is of significant gravity.

Any person who, in order to make a profit from it, reproduces, transfers to another medium, distributes, communicates, presents or demonstrates in public the contents of a database in breach of the provisions of Articles 64-quinquies and 64-sexies, or extracts or re-uses the database in breach of the provisions of Articles 102-bis and 102-ter, or distributes, sells or leases a database, is subject to imprisonment from six months to three years and a fine from 2,582 to 15,493 euros. The penalty is not less than two years of imprisonment and the fine is not less than 15,493 euros if the fact is of significant gravity.

15.3 Art. 171 ter Law no. 633 of 22 April 1941

1. If the act is committed for non-personal use, any person who, for profit, shall be punished with imprisonment from six months to three years and a fine of between EUR 2,582 and EUR 15,493:

- a) unlawfully duplicates, reproduces, transmits or disseminates in public by any means, in whole or in part, an intellectual work intended for television, cinema, sale or rental, records, tapes or similar supports or any other medium containing phonograms or videograms of similar musical, cinematographic or audiovisual works or sequences of moving images;
- b) unlawfully reproduces, transmits or disseminates in public, by any means, works or parts of literary, dramatic, scientific or didactic, musical or dramatic-musical works, or multimedia, even if included in collective or composite works or databases;
- c) although it has not participated in the duplication or reproduction, introduces into the territory of the State, holds for sale or distribution, or distributes, puts on the market, rents or in any case transfers for any reason, screens in public, transmits by means of

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television by any means, transmits by means of radio, makes the duplications or abusive reproductions referred to in letters a) and b) heard in public;

d) holds for sale or distribution, puts on the market, sells, rents, transfers for any reason, projects in public, transmits by radio or television by any means, video cassettes, cassettes, any medium containing phonograms or videograms of musical, cinematographic or audiovisual works or sequences of moving images, or other medium for which the affixing of a mark is required pursuant to the aforementioned law, without the same mark or with a counterfeit or altered mark;

e) in the absence of an agreement with the legitimate distributor, retransmits or disseminates by any means an encrypted service received by means of equipment or parts of equipment suitable for the decoding of conditional access transmissions;

f) introduces into the territory of the State, holds for sale or distribution, distributes, sells, leases, assigns for any reason, commercially promotes, installs special decoding devices or elements that allow access to an encrypted service without payment of the fee due;

f-bis) manufactures, imports, distributes, sells, rents, transfers for any reason, advertises for sale or rental, or holds for commercial purposes, equipment, products or components or provides services that have the prevalent purpose or commercial use of circumventing effective technological measures referred to in art. 102-quarter or are mainly designed, produced, adapted or manufactured with the aim of making possible or facilitating the circumvention of the aforementioned measures. Technological measures include those applied, or remaining, following the removal of the same measures as a result of the voluntary initiative of rightholders or agreements between the latter and the beneficiaries of exceptions, or following the execution of measures of the administrative or judicial authority;

h) unlawfully removes or alters the electronic information referred to in Article 102-quinquies, or distributes, imports for distribution, broadcasts by radio or television, communicates or makes available to the public works or other protected subject matter from which the electronic information has been removed or altered;

(h-bis) abusively, including in the manner indicated in paragraph 1 of Article 85-bis of the Consolidated Law on Public Security, referred to in Royal Decree No 773 of 18 June 1931, fixes a cinematographic, audiovisual or editorial work on a digital, audio, video or audio-video medium, in whole or in part, or reproduces it; enforcement or communication to the public of the fixation unlawfully carried out.

2. Anyone shall be punished with imprisonment from one to four years and a fine of between €2,582 and €15,493 whoever:

a) reproduces, duplicates, transmits or disseminates illegally, sells or otherwise puts on the market, transfers for any reason or illegally imports more than fifty copies or copies of works protected by copyright and related rights;

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a-bis) in violation of art. 16, for profit, communicates to the public by placing it in a system of telematic networks, through connections of any kind, an intellectual work protected by copyright, or part of it;

b) by exercising in an entrepreneurial form the activity of reproduction, distribution, sale or marketing, importation of works protected by copyright and related rights, is guilty of the acts referred to in paragraph 1;

c) promotes or organizes the illegal activities referred to in paragraph 1.

3. The penalty is reduced if the act is particularly tenuous.

4. Conviction for one of the offences referred to in paragraph 1 shall entail:

a) the application of the ancillary penalties referred to in Articles 30 and 32-bis of the Criminal Code; b) the publication of the judgment in one or more newspapers, at least one of which has a national circulation, and in one or more specialized periodicals;

c) the suspension for a period of one year of the radio and television broadcasting concession or authorisation for the exercise of production or commercial activity.

5. The amounts deriving from the application of the financial penalties provided for in the preceding paragraphs shall be paid to the National Social Security and Assistance Agency for Painters and Sculptors, Musicians, Writers and Dramatic Authors.

15.4 Art. 171 septies Law no. 633 of 22 April 1941

The penalty referred to in Article 171b, paragraph 1, shall also apply:

b) unless the act constitutes a more serious crime, to anyone who falsely declares that the obligations referred to in Article 181 bis, paragraph 2, of this Law have been fulfilled.

15.5 Art. 171 octies Law no. 633 of 22 April 1941

If the act does not constitute a more serious crime, anyone who for fraudulent purposes produces, offers for sale, imports, promotes, installs, modifies, uses for public and private use equipment or parts of equipment suitable for the decoding of audiovisual transmissions with conditional access carried out over the air, shall be punished with imprisonment from six months to three years and with a fine from 2,582 euros to 25,822 euros. via satellite, cable, in both analogue and digital form. Conditional access is understood to be all audiovisual signals transmitted by Italian or foreign broadcasters in such a way as to make them visible exclusively to closed groups of users selected by the person who broadcasts the signal, regardless of the imposition of a fee for the use of this service.

The penalty is not less than two years in prison and the fine is 15,493 euros if the fact is of significant gravity.

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16. Article 25-decies – Inducement not to make declarations or to make false declarations to the judicial authorities

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

Unless the act constitutes a more serious crime, any person who, by violence or threat, or by offering or promising money or other benefits, induces the person called upon to make statements before the judicial authority that can be used in criminal proceedings not to make statements or to make false statements, when the latter has the right not to answer, is punished with imprisonment from two to six years.



17. Art. 25-undecies – Environmental crimes

17.1 Environmental pollution (Article 452 bis of the Criminal Code)

Anyone who unlawfully causes significant and measurable impairment or deterioration shall be punished with imprisonment from two to six years and a fine from € 10,000.00 to € 100,000.00:

1. of water or air, or of large or significant portions of the soil or subsoil;
2. of an ecosystem, of biodiversity, including agricultural, of flora or fauna.

When pollution is produced in a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or to the detriment of protected animal or plant species, the penalty is increased from one third to one-half. In the event that the pollution causes deterioration, compromise or destruction of a habitat within a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, the penalty is increased from one third to two thirds.

17.2 Environmental disaster (Article 452 quarter of the Criminal Code)

Except in the cases provided for in Article 434, anyone who unlawfully causes an environmental disaster shall be punished with imprisonment from five to fifteen years. The following constitute environmental disasters alternatively:

1. the irreversible alteration of the balance of an ecosystem;
2. the alteration of the balance of an ecosystem whose elimination is particularly costly and achievable only with exceptional measures;
3. offence to public safety due to the relevance of the fact, the extent of the impairment or its harmful effects or the number of persons offended or exposed to danger.

When the disaster occurs in a protected natural area or subject to landscape, environmental, historical, artistic, architectural or archaeological constraints, or to the detriment of protected animal or plant species, the penalty is increased from one third to one-half.



17.3 Culpable crimes against the environment (Article 452 quinquies of the Criminal Code)

If any of the acts referred to in Articles 452-bis and 452-quarter is committed through negligence, the penalties provided for in the same articles shall be reduced from one third to two thirds.

If the commission of the acts referred to in the previous paragraph results in the danger of environmental pollution or environmental disaster, the penalties are further reduced by one third.

17.4 Trafficking and abandonment of highly radioactive material (Article 452 sexies of the Criminal Code)

Unless the act constitutes a more serious crime, anyone who illegally transfers, purchases, receives, transports, imports, exports, procures to others, holds, transfers, abandons or illegitimately disposes of highly radioactive material shall be punished with imprisonment from two to six years and a fine from € 10,000.00 to € 50,000.00.

The penalty referred to in the first paragraph shall be increased by up to half when:

a) the fact results in danger to the life or safety of persons or danger of compromise or deterioration:

- 1) water or air, or large or significant portions of the soil or subsoil;
- 2) of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna;

b) the act is committed in contaminated or potentially contaminated sites pursuant to Article 240 of Legislative Decree no. 152 of 3 April 2006, or in any case on the access roads to the aforementioned sites and related appurtenances.

17.5 Impediment of control (Article 452 septies of the Criminal Code)

Unless the act constitutes a more serious crime, anyone who, by denying access, setting up obstacles or artificially changing the state of the places, prevents, hinders or evades the activity of environmental surveillance and control and occupational safety and hygiene, or compromises the outcomes, shall be punished with imprisonment from six months to three years.

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17.6 Aggravating circumstances (Article 452 octies of the Criminal Code)

Where the association referred to in Article 416 is directed, exclusively or concurrently, for the purpose of committing any of the offences provided for in this Title, the penalties provided for in Article 416 shall be increased.

When the association referred to in Article 416-bis is aimed at committing any of the offences provided for in this Title or at acquiring the management or in any case control of economic activities, concessions, authorisations, contracts or public services in environmental matters, the penalties provided for in the same Article 416-bis shall be increased.

The penalties referred to in the first and second paragraphs shall be increased from one third to one half if the association includes public officials or persons in charge of a public service who exercise functions or perform services in environmental matters.

17.7 Failure to remediate (Article 452 terdecies of the Criminal Code)

Unless the act constitutes a more serious crime, anyone who, being obliged to do so by law, by order of the judge or a public authority, fails to provide for the reclamation, restoration or recovery of the state of the places shall be punished with imprisonment from one to four years and a fine from €20,000 to €80,000.

17.8 Organised activities for the illegal trafficking of waste (Article 452 quaterdecies of the Criminal Code)

Anyone who, in order to achieve an unfair profit, with several operations and through the setting up of means and continuous organized activities, transfers, receives, transports, exports, imports, or otherwise illegally manages large quantities of waste is punished with imprisonment from one to six years

If it is highly radioactive waste, the penalty of imprisonment from three to eight years is applied.

The penalties provided for in the preceding paragraphs shall be increased by up to half, when:

a) the act results in danger to the life or safety of persons or danger of compromise or deterioration:

- 1) water or air, or large or significant portions of the soil or subsoil;
- 2) of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna;

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b) the act is committed in contaminated or potentially contaminated sites pursuant to Article 240 of Legislative Decree no. 152 of 3 April 2006, or in any case on the access roads to the aforementioned sites and related appurtenances.

The conviction shall be followed by the additional penalties referred to in Articles 28, 30, 32-bis and 32-ter, with the limitation referred to in Article 33.

The judge, with the sentence of conviction or with that issued pursuant to Article 444 of the Code of Criminal Procedure, orders the restoration of the state of the environment and may make the granting of the conditional suspension of the sentence subject to the elimination of the damage or danger to the environment.

The confiscation of things that served to commit the crime or that constitute the product or profit of the crime is always ordered, unless they belong to persons unrelated to the crime. When this is not possible, the judge identifies assets of equivalent value of which the convicted person has the disposal, even indirectly or through an intermediary, and orders their confiscation.

17.9 Killing, destruction, capture, removal, possession of specimens of protected wild animal or plant species (Article 727 bis of the Criminal Code)

Unless the act constitutes a more serious crime, anyone who, outside the permitted cases, kills, captures or possesses specimens belonging to a protected wild animal species shall be punished with imprisonment from three months to one year or with a fine of up to 8,000 euros, except in cases where the action concerns a negligible quantity of such specimens and has a negligible impact on the conservation status of the species.

Anyone who, outside the permitted cases, destroys, takes or keeps specimens belonging to a protected wild plant species is punished with a fine of up to 4,000 euros, except in cases where the action concerns a negligible quantity of such specimens and has a negligible impact on the conservation status of the species.

17.10 Destruction or deterioration of habitats within a protected site (Article 733 bis of the Criminal Code)

Anyone who, outside the permitted cases, destroys a habitat within a protected site or otherwise deteriorates it by compromising its state of conservation, is punished with imprisonment from three months to two years and a fine of not less than 6,000 euros.

For the purposes of Article 727a of the Criminal Code, protected wild animal or plant species shall be understood to be those listed in Annex IV to Directive 92/43/EC and Annex I to Directive 2009/147/EC.

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For the purposes of Article 733a of the Criminal Code, habitats within a protected site shall mean any habitat of species for which an area is classified as a special protection area pursuant to Article 4(1) or (2) of Directive 2009/147/EC, or any natural habitat or a habitat of species for which a site is designated as a special area of conservation pursuant to Art. 4, paragraph 4, of Directive 92/43/EC.

17.1 Water discharge (Art. 137 Legislative Decree no. 152 of 3 April 2006)

1. Omitted

2. When the conduct described in paragraph 1¹ concerns discharges of industrial waste water containing the hazardous substances included in the families and groups of substances indicated in Tables 5 and 3/A of Annex 5 to Part Three of this decree, the penalty shall be imprisonment for a period of three months to three years.

3. Any person who, other than in the cases referred to in paragraph 5, discharges industrial waste water containing the hazardous substances included in the families and groups of substances listed in Tables 5 and 3/A of Annex 5 to Part Three of this decree without complying with the requirements of the authorisation, or with the other requirements of the competent authority pursuant to Articles 107, paragraph 1, and 108, paragraph 4, is punished with imprisonment for up to two years.

4. Omissis.

5. Any person who, in relation to the substances listed in Table 5 of Annex 5 to Part Three of this Decree, when discharging industrial waste water, exceeds the limit values set out in Table 3 or, in the case of discharge to the ground, in Table 4 of Annex 5 to Part Three of this Decree, or the more restrictive limits set by the regions or autonomous provinces or by the competent authority pursuant to Article 107², paragraph 1, is punished with imprisonment for up to two years and a fine from 3,000 euros to 30,000 euros. If the limit values set for the substances contained in Table 3/A of the same Annex 5 are also exceeded, imprisonment from six months to three years and a fine from 6,000 euros to 120,000 euros are applied.

6. Omitted

7. Omitted

11. Any person who opens or otherwise carries out new discharges of industrial waste water, without authorisation, or continues to carry out or maintain such discharges after the authorisation has been suspended or revoked, shall be punished with imprisonment from two months to two years or with a fine of between €1,500 and €10,000.

2 107. Discharges into collecting systems

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8. Omitted

9. Omitted

10. Omitted

11. Anyone who does not comply with the prohibitions on discharge provided for in Articles 103³ and 104⁴ shall be punished with imprisonment for up to three years.

12. Omitted

13. The penalty of imprisonment of between two months and two years shall always apply if the discharge into sea waters by ships or aircraft contains substances or materials for which a total ban on spillage is imposed in accordance with the provisions contained in the relevant international conventions in force and ratified by Italy, unless they are in such quantities as to be rendered rapidly harmless by physical processes, chemical and biological hazards, which occur naturally at sea and provided that they are authorised in advance by the competent authority.

14. Omitted

17.2 Abandonment of non-hazardous waste in special cases (Art. 255-bis Legislative Decree no. 152 of 3 April 2006)

1. Any person who, in breach of the provisions of Articles 192(1) and (2), 226(2) and 231(1) and (2), abandons or deposits non-hazardous waste or releases it into surface or groundwater shall be punished by imprisonment of between six months and five years if:

a) the fact results in danger to the life or safety of persons or danger of compromise or deterioration:

1) water or air, or large or significant portions of the soil or subsoil;

2) of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna;

b) the act is committed in contaminated or potentially contaminated sites pursuant to Article 240 or in any case on the access roads to the aforementioned sites and related appurtenances.

2. The owners of undertakings and the heads of entities which, in any of the cases referred to in paragraph 1, abandon or deposit non-hazardous waste in an uncontrolled manner or release it into surface or underground waters in violation of the prohibition

3 103. Discharges to the ground

4 104. Discharges into the subsoil and groundwater

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referred to in Article 192, paragraphs 1 and 2, shall be punished with imprisonment from nine months to five years and six months.

3. Where the abandonment or deposit is carried out through the use of motor vehicles, the driver of the vehicle shall also be subject to the ancillary sanction of suspension of the driving licence for a period of two to six months. The provisions of Title VI, Chapter II, Section II of Legislative Decree No. 285 of 30 April 1992 shall apply.

17.3 Abandonment of hazardous waste (Art. 255-ter of Legislative Decree no. 152 of 3 April 2006)

1. Any person who, in breach of the provisions of Articles 192(1) and (2), 226(2) and 231(1) and (2), abandons or deposits hazardous waste or releases it into surface or groundwater shall be punished by imprisonment of between one and five years.

2. The penalty shall be imprisonment from one year and six months to six years when:

a) the act results in danger to the life or safety of persons or danger of compromise or deterioration:

1) water or air, or large or significant portions of the soil or subsoil;

2) of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna;

b) the act is committed in contaminated or potentially contaminated sites pursuant to Article 240 or in any case on the access roads to the aforementioned sites and related appurtenances.

3. The owners of companies and the managers of entities that abandon or deposit hazardous waste in an uncontrolled manner or release it into surface or underground waters in violation of the prohibition referred to in Article 192, paragraphs 1 and 2 shall be punished with imprisonment from one year to five years and six months. When any of the cases referred to in paragraph 2 occurs, the penalty shall be imprisonment from two years to six years and six months.

17.4 Unauthorized waste management activities (Art. 256 of Legislative Decree no. 152 of 3 April 2006)

1 Except in the cases sanctioned pursuant to Article 29-quattordecies, paragraph 1, anyone who carries out an activity of collection, transport, recovery, disposal, trade and brokerage of waste in the absence of the required authorization, registration or communication referred to in Articles 208, 209, 210, 211, 212, 214, 215 and 216 shall be punished with imprisonment from three months to one year or with a fine from two thousand six hundred euros to twenty-six thousand euros. If the facts concern hazardous waste, the penalty is imprisonment from one to five years.

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1-bis. The penalty for the acts referred to in paragraph 1, first sentence, is imprisonment from one to five years when:

a) the act results in danger to the life or safety of persons or danger of compromise or deterioration:

1) water or air, or large or significant portions of the soil or subsoil;

2) of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna;

b) the act is committed in contaminated or potentially contaminated sites pursuant to Article 240 or in any case on the access roads to the aforementioned sites and related appurtenances.

If, in any of the cases referred to in the preceding sentence, the facts concern hazardous waste, the penalty shall be imprisonment from two years to six years and six months.

Omitted

Omitted

3. Except in the cases sanctioned pursuant to Article 29-quattordecies, paragraph 1, anyone who builds or manages an unauthorised landfill shall be punished with imprisonment of between one and five years. Imprisonment from one year and six months to five years and six months is applied if the landfill is intended, even in part, for the disposal of hazardous waste.

3-bis. The construction or management of an unauthorized landfill is punishable by imprisonment from two to six years when:

a) the act results in danger to the life or safety of persons or danger of compromise or deterioration:

1) water or air, or large or significant portions of the soil or subsoil;

2) of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna;

b) the act is committed in contaminated or potentially contaminated sites pursuant to Article 240 or in any case on the access roads to the aforementioned sites and related appurtenances.

If, in any of the cases referred to in the preceding sentence, the landfill is intended, even in part, for the disposal of hazardous waste, the penalty shall be imprisonment from two years and six months to seven years.

Omitted

5. Any person who, in breach of the prohibition laid down in Article 187, carries out unauthorised waste mixing activities shall be punished with imprisonment from six months to two years and a fine of between two thousand six hundred and twenty-six thousand euros.

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6. Anyone who carries out temporary storage at the place of production of hazardous medical waste, in violation of the provisions of Article 227, paragraph 1, letter b), shall be punished with imprisonment from three months to one year or with a fine of between two thousand six hundred euros and twenty-six thousand euros. Omitted

Omitted

17.5 Illegal combustion of waste (Art. 256-bis Legislative Decree no. 152 of 3 April 2006)

1 Unless the act constitutes a more serious offence, anyone who sets fire to waste that has been abandoned or deposited in an uncontrolled manner shall be punished with imprisonment of between two and five years. In the event that hazardous waste is set on fire, the penalty of imprisonment from three to six years is applied. The person responsible is required to restore the state of the places, to compensate for environmental damage and to pay, even in the process of recourse, the costs for the reclamation.

Omitted

3-bis. The combustion of non-hazardous waste is punishable by imprisonment from three to six years, when:

a) the act results in danger to the life or safety of persons or danger of compromise or deterioration:

- 1) water or air, or large or significant portions of the soil or subsoil;
- 2) of an ecosystem, biodiversity, including agricultural biodiversity, flora or fauna;

b) the act is committed in contaminated or potentially contaminated sites pursuant to Article 240 or in any case on the access roads to the aforementioned sites and related appurtenances.

The combustion of hazardous waste, when any of the cases referred to in the preceding sentence occurs, shall be punished by imprisonment from three years and six months to seven years.

Omitted

17.6 Remediation of sites (Art. 257 Legislative Decree no. 152 of 3 April 2006)

Unless the act constitutes a more serious offence, any person who causes pollution of the soil, subsoil, surface water or groundwater by exceeding the risk threshold concentrations shall be punished with imprisonment for a period of six months to one year or a fine of between EUR 2,600 and EUR 26,000, if he fails to carry out the clean-up in accordance with the project approved by the competent authority in the context of

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the procedure referred to in Article 242⁵ and following. In the event of failure to make the notification referred to in Article 242, the offender shall be punished with imprisonment from three months to one year or with a fine of between €1,000 and €26,000.

The penalty of imprisonment from one year to two years and the penalty of a fine from 5,200 euros to 52,000 euros is applied if the pollution is caused by dangerous substances.

Omitted

Omitted

17.7 Violation of the obligations of communication, keeping of compulsory registers and forms (Art. 258 Legislative Decree 3 April 2006, no. 152)

Omitted

Omitted

Omitted

Omissis. The penalty referred to in Article 483 of the⁶ Criminal Code applies to those who, in the preparation of a certificate of analysis of waste, provide false information on the nature, composition and chemical-physical characteristics of the waste and to those who use a false certificate during transport.

Omitted

5-bis Omitted

5-ter Omitted

17.8 Illegal trafficking of waste (Art. 259 of Legislative Decree no. 152 of 3 April 2006)

Any person who carries out a shipment of waste constituting illicit traffic within the meaning of Article 26 of Regulation (EEC) No 259 of 1 February 1993, or carries out a shipment of waste listed in Annex II to the aforementioned Regulation in breach of Article 1(3)(a), (b), (c) and (d) of that Regulation shall be punished with a fine of between EUR

⁵ 242. Operating and administrative procedures.

⁶ Article 483 of the Criminal Code Ideological falsehood committed by the private in a public act

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1 550 and EUR 26 000 and imprisonment for up to two years. The penalty is increased in the case of shipment of hazardous waste.

Omitted

17.9 Culpable crimes in the field of waste (Art. 259 ter Legislative Decree no. 152 of 3 April 2006)

If any of the acts referred to in Articles 255a, 255b, 256 and 259 is committed by negligence, the penalties provided for in the same articles shall be reduced from one third to two thirds.

17.10 IT system for the control of waste traceability (art. 260-bis of Legislative Decree 152/06)

Omitted

The penalty referred to in Article 483 of the Criminal Code applies to those who, in the preparation of a certificate of analysis of waste, used as part of the waste traceability control system, provide false information on the nature, composition and chemical-physical characteristics of the waste and to those who insert a false certificate in the data to be provided for the purposes of waste traceability.

The transporter who fails to accompany the transport of waste with a paper copy of the SISTRI - HANDLING AREA form and, where necessary on the basis of current legislation, with a copy of the analytical certificate identifying the characteristics of the waste is punished with an administrative fine ranging from 1,600 euros to 9,300 euros. The penalty referred to in art. 483 of the Criminal Code in the case of transport of hazardous waste. The latter penalty also applies to the person who, during transport, makes use of a certificate of analysis of waste containing false information on the nature, composition and chemical-physical characteristics of the waste transported.

The transporter who accompanies the transport of waste with a paper copy of the SISTRI - AREA Fraudulently altered handling form is punished with the penalty provided for by the combined provisions of articles 477 and 482 of the Criminal Code. The penalty is increased by up to one third in the case of hazardous waste.

Omitted

17.11 Penalties (Article 279 of Legislative Decree No. 152 of 3 April 2006)

Omitted

Omitted

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Omitted

Omitted

In the cases provided for in paragraph 2⁷, the penalty of imprisonment of up to one year shall always be applied if the exceeding of the emission limit values also results in the exceedance of the air quality limit values provided for by current legislation.

Omitted

Omitted

17.12 Convention on International Trade in Endangered Species of Wild Fauna and Flora as well as rules for the marketing and keeping of live specimens of mammals and reptiles that may constitute a danger to public health and safety (Law no. 150 of 7 February 1992)

Article 1 Law no. 150 of 7 February 1992

1. Unless the act constitutes a more serious offence, with imprisonment from six months to two years and a fine of between fifteen thousand euros and one hundred and fifty thousand euros, any person who, in violation of the provisions of Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, for specimens belonging to the species listed in Annex A to the same Regulation and subsequent amendments:

a) imports, exports or re-exports specimens, under any customs procedure, without the required certificate or licence, or with a certificate or licence that is invalid pursuant to Article 11(2a) of Council Regulation (EC) No 338/97 of 9 December 1996, as subsequently implemented and amended;

b) fails to comply with the requirements for the safety of the specimens, specified in a licence or certificate issued in accordance with Council Regulation (EC) No. 338/97 of 9

⁷ 2. Any person who, in the course of operating an establishment, infringes the emission limit values or requirements laid down in the permit, Annexes I, II, III or V to Part Five of this Decree, the plans and programmes or the legislation referred to in Article 271 or the requirements otherwise imposed by the competent authority pursuant to this Title shall be punished with imprisonment for up to one year or a fine of up to EUR 1 032. If the limit values or requirements violated are contained in the integrated environmental permit, the penalties provided for by the legislation governing that permit shall apply.

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December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997, as amended;

c) uses the aforementioned specimens in a manner that does not comply with the requirements contained in the authorisation or certification measures issued together with the import licence or subsequently certified;

d) transports or causes to transit, including for hire or reward, specimens without the required licence or certificate, issued in accordance with Council Regulation (EC) No 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No 939/97 of 26 May 1997, as subsequently amended and, in the case of export or re-export from a third country party to the Washington Convention, issued in accordance with it, i.e. without sufficient proof of their existence;

e) trades artificially reproduced plants contrary to the requirements established on the basis of Article 7(1)(b) of Council Regulation (EC) No 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No 939/97 of 26 May 1997, as amended;

f) holds, uses for profit, buys, sells, exhibits or holds for sale or for commercial purposes, offers for sale or otherwise transfers copies without the required documentation.

2. In the event of recidivism, the sanction of imprisonment from one to three years and a fine of between thirty thousand and three hundred thousand euros shall be applied. If the aforementioned crime is committed in the exercise of business activities, the conviction is followed by the suspension of the license from a minimum of six months to a maximum of eighteen months.

Omitted

Article 2 Law no. 150 of 7 February 1992

1. Unless the act constitutes a more serious offence, any person who, in breach of the provisions of Council Regulation (EC) No 338/97 of 9 December 1996, as subsequently implemented and amended, for specimens belonging to the species listed in Annexes B and C of the same Regulation, as amended, shall be punished with a fine of between twenty thousand and two hundred thousand euros or imprisonment for a period of six months to one year, in respect of specimens belonging to the species listed in Annexes B and C of the same Regulation, as amended:

(a) imports, exports or re-exports specimens, under any customs procedure, without the required certificate or licence, or with a certificate or licence that is not valid in accordance with Article 11(2a) of Council Regulation (EC) No 338/97 of 9 December 1996, as subsequently implemented and amended;

b) fails to comply with the requirements for the safety of the specimens, specified in a licence or certificate issued in accordance with Council Regulation (EC) No. 338/97 of 9

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December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997, as amended;

c) uses the aforementioned specimens in a manner that does not comply with the requirements contained in the authorisation or certification measures issued together with the import licence or subsequently certified;

d) transports or causes to transit, including for hire or reward, specimens without a licence or the required certificate, issued in accordance with Council Regulation (EC) No 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No 939/97 of 26 May 1997, as subsequently amended, and, in the case of export or re-export from a third country party to the Washington Convention, issued in accordance with it, i.e. without sufficient proof of their existence;

e) trades artificially reproduced plants contrary to the requirements established on the basis of Article 7(1)(b) of Council Regulation (EC) No. 338/97 of 9 December 1996, as subsequently implemented and amended, and Commission Regulation (EC) No. 939/97 of 26 May 1997, as amended;

f) holds, uses for profit, purchases, sells, exhibits or holds for sale or for commercial purposes, offers for sale or in any case transfers specimens without the required documentation, limited to the species referred to in Annex B of the Regulation. 2. In the event of recidivism, the penalty shall be imprisonment from six months to eighteen months and a fine of between twenty thousand and two hundred thousand euros. If the aforementioned crime is committed in the exercise of business activities, the conviction is followed by the suspension of the license from a minimum of six months to a maximum of eighteen months.

2. In the event of recidivism, the penalty shall be imprisonment from six months to eighteen months and a fine of between twenty thousand and two hundred thousand euros. If the aforementioned crime is committed in the exercise of business activities, the conviction is followed by the suspension of the license from a minimum of six months to a maximum of eighteen months.

Omitted

Omitted

Omitted

Article 3 bis Law no. 150 of 7 February 1992

1. The cases referred to in Article 16(1)(a), (c), (d), (e) and (l) of Council Regulation (EC) No 338/97 of 9 December 1996, as amended, concerning the falsification or alteration of certificates, licences, import notifications, declarations, communications of information for the purpose of acquiring a licence or certificate, for the use of false or altered certificates or licences, the penalties set out in Book II, Title VII, Chapter III of the Criminal Code shall apply.

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2. In the event of violation of the provisions of Presidential Decree No. 43 of 23 January 1973, they shall be concurrent with those referred to in Articles 1, 2 and of this Article.

17.13 Cessation and reduction of the use of harmful substances (Article 3 of Law no. 549 of 28 December 1993)

The production, consumption, import, export, possession and marketing of the harmful substances referred to in Table A annexed to this Law shall be governed by the provisions of Regulation (EC) No 3093/94.

From the date of entry into force of this Law, the authorisation of installations involving the use of the substances listed in Table A annexed to this Law shall be prohibited, without prejudice to the provisions of Regulation (EC) No 3093/94.

By decree of the Minister for the Environment, in agreement with the Minister for Industry, Commerce and Crafts, the date until which the use of substances referred to in Table A, annexed to this law, for the maintenance and recharging of appliances and systems already sold and installed on the date of entry into force of the Chamber of Commerce and Crafts, shall be established in accordance with the provisions and timetables of the phase-out programme referred to in Regulation (EC) No 3093/94. of this law, and the times and procedures for the cessation of the use of the substances referred to in Table B, annexed to this law, and the essential uses of the substances referred to in Table B are also identified, in relation to which exceptions to the provisions of this paragraph may be granted. The production, use, marketing, import and export of the substances listed in Tables A and B annexed to this Law shall cease on 31 December 2008, with the exception of substances, processing and production not included in the scope of Regulation (EC) No 3093/94, as defined therein.

The adoption of terms other than those referred to in paragraph 3, derived from the ongoing revision of Regulation (EC) No. 3093/94, entails the replacement of the terms indicated in this law and the simultaneous adaptation to the new terms.

Companies that intend to cease the production and use of the substances referred to in Table B annexed to this law before the prescribed deadlines may conclude specific programme agreements with the Ministry of Industry, Commerce and Crafts and the Environment, in order to take advantage of the incentives referred to in Article 10, with priority related to the anticipation of the decommissioning times, in accordance with the procedures to be established by decree of the Minister of Industry, Commerce and Crafts, in agreement with the Minister of the Environment.

Anyone who violates the provisions of this article shall be punished with imprisonment for up to two years and a fine of up to three times the value of substances used for production, imported or marketed purposes. In the most serious cases, the conviction is followed by the revocation of the authorization or license on the basis of which the illegal activity is carried out.

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17.14 Intentional pollution (Article 8 of Legislative Decree No. 202 of 6 November 2007)

Unless the act constitutes a more serious offence, the Master of a ship, flying any flag, as well as the members of the crew, the owner and the shipowner, in the event that the violation has occurred with their concurrence, who maliciously violate the provisions of Article 4 shall be punished with imprisonment from six months to two years and with a fine of between 10,000 and 50,000 euros.

If the violation referred to in paragraph 1 causes permanent damage or, in any case, of particular seriousness, to the quality of the water, to animal or plant species or parts thereof, imprisonment from one to three years and a fine of between €10,000 and €80,000 shall be imposed.

Damage is considered to be particularly serious when the elimination of its consequences is particularly complex from a technical point of view, or particularly onerous or achievable only with exceptional measures.

17.15 Culpable pollution (Article 9 of Legislative Decree No. 202 of 6 November 2007)

Unless the act constitutes a more serious offence, the Master of a ship, flying any flag, as well as the members of the crew, the owner and the shipowner, in the event that the violation has occurred with their cooperation, who negligently violate the provisions of Article 4, shall be punished with a fine of between €10,000 and €30,000.

If the violation referred to in paragraph 1 causes permanent damage or, in any case, of particular gravity, to the quality of the water, to animal or plant species or parts thereof, imprisonment from six months to two years and a fine of between €10,000 and €30,000 shall be imposed.

Damage is considered to be particularly serious when the elimination of its consequences is particularly complex from a technical point of view, or particularly onerous or achievable only with exceptional measures.

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18. Article 25k – Employment of illegally staying third-country nationals

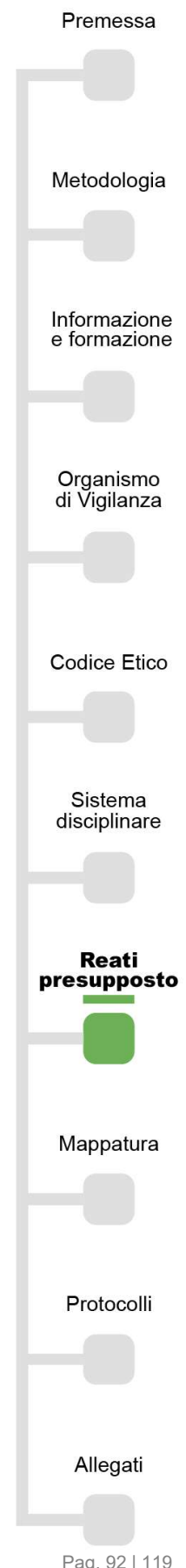
18.1 Provisions against illegal immigration (Article 12, paragraphs 3, 3-bis and 3-ter, Legislative Decree no. 286 of 25 July 1998)

3. Unless the act constitutes a more serious offence, any person who, in breach of the provisions of this consolidated text, promotes, directs, organises, finances or carries out the transport of foreign nationals into the territory of the State or carries out other acts aimed at illegally procuring their entry into the territory of the State, or of another State of which the person is not a national or does not have a permanent residence permit, is punished with imprisonment from six to sixteen years and a fine of 15,000 euros for each person in the event that:

- a) the fact concerns the illegal entry or stay in the territory of the State of five or more persons;
- b) the person transported has been exposed to danger to his life or safety in order to procure his or her illegal entry or stay;
- c) the person transported has been subjected to inhuman or degrading treatment in order to procure his or her illegal entry or stay;
- d) the act is committed by three or more people in competition with each other or using international transport services or forged or altered documents or otherwise illegally obtained;⁸
- e) The perpetrators of the act have the availability of weapons or explosive materials.

3-bis. If the acts referred to in paragraph 3 are committed in two or more of the cases referred to in letters a), b), c), d) and e) of the same paragraph, the penalty provided for therein shall be increased.

⁸ The Constitutional Court, with judgment no. 63 of 8 February - 10 March 2022, (in the Official Gazette 1a s.s. 16/03/2022, no. 11), declared "the constitutional illegitimacy of art. 12, paragraph 3, letter d), of Legislative Decree no. 286 of 25 July 1998 (Consolidated text of the provisions concerning the regulation of immigration and rules on the condition of foreigners), limited to the words "or using international transport services or forged or altered documents or in any case illegally obtained".



3-ter. The prison sentence is increased from one third to one half and a fine of 25,000 euros is applied for each person if the acts referred to in paragraphs 1 and 3:

- a) they are committed in order to recruit people to be used for prostitution or in any case for sexual or labour exploitation or concern the entry of minors to be used in illegal activities in order to promote their exploitation;
- b) are committed in order to make profit, even indirectly.

18.2 Provisions against illegal immigration (Article 12, paragraph 5, Legislative Decree no. 286 of 25 July 1998)

5. Except in the cases provided for in the preceding paragraphs, and unless the act constitutes a more serious crime, any person who, in order to take unfair advantage of the foreigner's illegal status or in the context of the activities punished under this article, encourages the foreigner to remain in the territory of the State in violation of the provisions of this consolidated text, he is punished with imprisonment of up to four years and a fine of up to 15,493 euros (thirty million lire). When the act is committed in conjunction with two or more people, or concerns the permanence of five or more people, the penalty is increased from one third to one-half.

18.3 Fixed-term and open-ended employment (Art. 22, paragraphs 12 and 12 bis, Legislative Decree no. 286 of 25 July 1998)

12. An employer who employs foreign workers who do not have a residence permit provided for in this article, or whose permit has expired and whose renewal, revocation or annulment has not been requested within the terms of the law, shall be punished with imprisonment from six months to three years and a fine of 5000 euros for each worker employed.

12-bis. The penalties for the offence provided for in paragraph 12 are increased from one third to one-half:

- a) if the number of workers employed is greater than three;
- b) if the workers employed are minors of non-working age;
- c) if the employed workers are subject to the other working conditions referred to in the third paragraph of Article 603-bis of the Criminal Code.

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19. Article 25l – Racism and xenophobia

19.1 Propaganda and incitement to commit crimes for reasons of racial, ethnic and religious discrimination (Article 604-bis of the Criminal Code)

Unless the act constitutes a more serious crime, the following shall be punished:

- a) with imprisonment of up to one year and six months or with a fine of up to 6,000 euros those who propagate ideas based on racial or ethnic superiority or hatred, or instigate to commit or commit acts of discrimination on racial, ethnic, national or religious grounds;
- b) with imprisonment from six months to four years who, in any way, instigates to commit or commits violence or acts of provocation to violence for racial, ethnic, national or religious reasons;

....

Any organization, association, movement or group whose purpose is to incite discrimination or violence on racial, ethnic, national or religious grounds is prohibited. Anyone who participates in such organisations, associations, movements or groups, or assists in their activities, shall be punished, for the sole fact of participation or assistance, with imprisonment from six months to four years. Those who promote or direct such organizations, associations, movements or groups are punished, for this reason alone, with imprisonment from one to six years.

3-bis. The penalty of imprisonment from two to six years is applied if the propaganda or incitement and incitement, committed in such a way as to give rise to a concrete danger of spread, are based in whole or in part on the denial, serious minimization or apology of the Shoah or crimes of genocide, crimes against humanity and war crimes. as defined in Articles 6, 7 and 8 of the Statute of the International Criminal Court.

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20. Article 25-quaterdecies – Fraud in sports competitions, abusive exercise of gaming or betting and games of chance exercised by means of prohibited machines

20.1 Fraud in sports competitions (Art. 1, Law no. 401 of 13 December 1989)

Any person who offers or promises money or other benefits or advantages to any of the participants in a sporting competition organised by federations recognised by the Italian National Olympic Committee (CONI), the Italian Union for the Enhancement of Equine Breeds (UNIRE) or other sports bodies recognised by the State and their member associations, in order to achieve a result other than that resulting from the correct and fair conduct of the competition, or commits other fraudulent acts aimed at the same purpose, shall be punished with imprisonment from one month to one year and with a fine from five hundred thousand to two million lire. In minor cases, only the penalty of a fine is applied.

The same penalties apply to the participant in the competition who accepts the money or other benefit or advantage, or accepts the promise thereof.

If the result of the competition is influential for the purposes of regularly exercised prediction and betting competitions, the acts referred to in paragraphs 1 and 2 shall be punished with imprisonment from three months to two years and a fine from five million to fifty million lire.

20.2 Abusive exercise of gaming or betting activities (Art. 4, Law no. 401 of 13 December 1989)

Anyone who illegally organizes the game of the lottery or of bets or prediction competitions that the law reserves to the State or to another concessionaire body, shall be punished with imprisonment from six months to three years. The same penalty applies to those who in any case organize bets or prediction competitions on sports activities managed by the Italian National Olympic Committee (CONI), by the organizations dependent on it or by the Italian Union for the Increase of Equine Breeds (UNIRE). Anyone who illegally carries out the organization of public bets on other competitions of persons or animals and games of skill shall be punished with imprisonment from three months to one year and with a fine of not less than one million lire. The same penalties

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apply to anyone who sells on the national territory, without the authorization of the Autonomous Administration of State Monopolies, tickets for lotteries or similar events of fate of foreign States, as well as to anyone who participates in such operations through the collection of reservations of bets and the crediting of the related winnings and the promotion and advertising carried out by any means of dissemination.

In the case of competitions, games or bets managed in the manner referred to in paragraph 1, and except in cases of complicity in one of the offences provided for by the same, anyone who in any way advertises their exercise shall be punished with imprisonment for up to three months and a fine of between one hundred thousand and one million lire.

Anyone who participates in competitions, games or bets managed in the manner referred to in paragraph 1, except in cases of complicity in one of the offences provided for therein, shall be punished with imprisonment for up to three months or with a fine of between one hundred thousand and one million lire.

The provisions of paragraphs 1 and 2 shall also apply to games of chance played by means of machines prohibited by Article 110 of Royal Decree No 773 of 18 June 1931, as amended by Law No 507 of 20 May 1965, and as last amended by Article 1 of Law No 904 of 17 December 1986.

4-bis. The penalties referred to in this article shall be applied to anyone who, without a concession, authorisation or licence pursuant to Article 88 of the Consolidated Law on Public Security, approved by Royal Decree No. 773 of 18 June 1931, as amended, carries out in Italy any organised activity in order to accept or collect or in any way encourage the acceptance, also by telephone or telematics, of bets of any kind accepted by anyone in Italy or abroad.

4-ter. Without prejudice to the powers conferred on the Ministry of Finance by Article 11 of Decree-Law No 557 of 30 December 1993, converted, with amendments, by Law No 133 of 26 February 1994, and pursuant to Article 3, paragraph 228 of Law No 549 of 28 December 1995, the penalties referred to in this article shall apply to anyone who collects or reserves lottery bets, of prediction competitions or bets by telephone or telematics, if without specific authorization to use these means for the aforementioned collection or reservation.

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21. Art. 25-quinquiesdecies – Reati tributari

21.1 Fraudulent declaration through the use of invoices or other documents for non-existent transactions (Article 74 of Legislative Decree 173/2024, pursuant to Article 2, Legislative Decree No. 74 of 10 March 2000)

1. Any person who, in order to evade income or value added tax, by means of invoices or other documents for non-existent transactions, indicates fictitious liabilities in one of the declarations relating to such taxes, shall be punished by imprisonment of between four and eight years.
2. The act shall be deemed to have been committed using invoices or other documents for non-existent transactions when such invoices or documents are recorded in the compulsory accounting records, or are held as evidence before the tax authorities.
3. If the amount of the fictitious liabilities is less than € 100,000, imprisonment from one year and six months to six years shall apply.

21.2 Fraudulent declaration by other artifices (Article 75 of Legislative Decree 173/2024, ex Article 3, Legislative Decree No. 74 of 10 March 2000)

1. Except in the cases provided for in Article 74, any person who, in order to evade income or value added tax, carries out objectively or subjectively simulated transactions or by using false documents or other fraudulent means capable of hindering the assessment and misleading the tax authorities, shall be punished with imprisonment of between three and eight years. indicates in one of the declarations relating to such taxes assets for an amount lower than the actual amount or fictitious liabilities or fictitious receivables and withholdings, when, together:

- a) the tax evaded is higher, with reference to some of the individual taxes, than € 30,000;
- b) the total amount of assets evaded from taxation, including through the indication of fictitious liabilities, is greater than 5 per cent of the total amount of the assets indicated in the tax return, or in any case, is greater than €1.5 million, or if the total amount of fictitious receivables and withholdings reducing the tax is greater than 5% of the amount of the tax itself or in any case €30,000.

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2. The act shall be deemed to have been committed using false documents when those documents are recorded in the compulsory accounting records or are held for the purposes of evidence against the tax authorities.

3. For the purposes of applying the provision referred to in paragraph 1, the mere violation of the obligations to invoice and record assets in the accounting records or the mere indication in invoices or entries of assets lower than the actual ones shall not constitute fraudulent means.

21.3 Unfaithful declaration (Article 76 of Legislative Decree 173/2024, pursuant to Article 4 of Legislative Decree No. 74 of 10 March 2000)

1. Except in the cases provided for in Articles 74 and 75, any person who, in order to evade income or value added tax, indicates in one of the annual returns relating to such taxes assets for an amount lower than the actual amount or non-existent liabilities, shall be punished with imprisonment of between two years and four years and six months. when, jointly:

- a) the tax evaded is higher, with reference to some of the individual taxes, than € 100,000;
- b) the total amount of assets exempted from taxation, including through the indication of non-existent liabilities, is greater than 10 percent of the total amount of assets indicated in the tax return, or, in any case, is greater than €2 million.

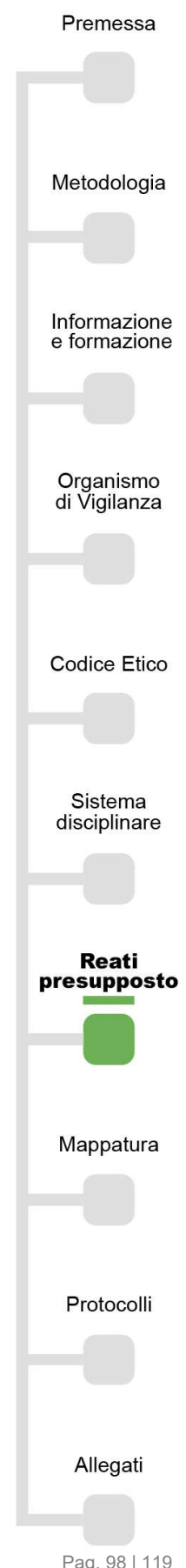
2. For the purposes of applying the provision of paragraph 1, incorrect classification and valuation of objectively existing assets or liabilities, in respect of which the criteria actually applied have in any case been indicated in the financial statements or in other documentation relevant for tax purposes, the violation of the criteria for determining the year in question, shall not be taken into account. of the non-inherence, of the non-deductibility of real liabilities.

3. Except in the cases referred to in paragraph 2, assessments which, taken as a whole, differ by less than 10 per cent from the correct ones shall not give rise to punishable acts.

The amounts included in this percentage shall not be taken into account in verifying whether the thresholds of punishability provided for in paragraph 1, letters a) and b) have been exceeded.

21.4 Failure to declare (Article 77 of Legislative Decree 173/2024, pursuant to Article 5, Legislative Decree No. 74 of 10 March 2000)

1. Any person who, in order to evade income or value added tax, fails to submit one of the declarations relating to such taxes, when the evaded tax is greater than EUR 50,000



in respect of any of the individual taxes, shall be punished with imprisonment of between two and five years.

2. Anyone who fails to submit a withholding agent declaration shall be punished with imprisonment from two to five years, when the amount of unpaid withholding taxes exceeds €50,000.

3. For the purposes of the provisions of paragraphs 1 and 2, a declaration submitted within ninety days of the expiry of the term or not signed or not drawn up on a printout conforming to the prescribed model shall not be considered omitted.

21.5 Issuance of invoices or other documents for non-existent transactions (Article 79 of Legislative Decree 173/2024, ex Article 8, Legislative Decree No. 74 of 10 March 2000)

1. Any person who, in order to allow third parties to evade income or value added tax, issues or issues invoices or other documents for non-existent transactions shall be punished with imprisonment of between four and eight years.

2. For the purposes of applying the provision provided for in paragraph 1, the issuance or issuance of several invoices or documents for non-existent transactions during the same tax period shall be considered as a single offence.

3. If the untrue amount indicated in the invoices or documents, per tax period, is less than €100,000, imprisonment from one year and six months to six years shall apply.

21.6 Concealment or destruction of accounting documents (Article 81 of Legislative Decree 173/2024, pursuant to Article 10, Legislative Decree No. 74 of 10 March 2000)

1. Unless the act constitutes a more serious offence, any person who, in order to evade income or value added tax or to allow third parties to evade it, conceals or destroys all or part of the accounting records or documents whose retention is compulsory, shall be punished with imprisonment of between three and seven years. so as not to allow the reconstruction of income or turnover.

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21.7 Undue compensation (Article 84 of Legislative Decree 173/2024, pursuant to Article 10 - quarter, Legislative Decree No. 74 of 10 March 2000)

1. Any person who fails to pay the sums due shall be punished with imprisonment of between six months and two years, using as compensation, pursuant to Article 17 of Legislative Decree No 241 of 9 July 1997, undue credits, for an annual amount exceeding EUR 50,000.
2. Any person who fails to pay the sums due shall be punished with imprisonment of between one year and six months and whoever fails to pay the sums due, using as compensation, pursuant to Article 17 of Legislative Decree No 241 of 9 July 1997, non-existent credits for an annual amount exceeding EUR 50 000.
3. The punishability of the agent for the offence referred to in paragraph 1 shall be excluded when, also due to the technical nature of the assessments, there are conditions of objective uncertainty as to the specific elements or particular qualities that justify the entitlement to the claim.

21.8 Fraudulent evasion of the payment of taxes (Article 85 of Legislative Decree 173/2024, ex Article 11, Legislative Decree No. 74 of 10 March 2000)

1. Any person who, in order to avoid payment of income or value added taxes or interest or administrative penalties relating to such taxes for a total amount exceeding €50,000, simulates or carries out other fraudulent acts on his own or on the assets of others capable of rendering the compulsory collection procedure ineffective in whole or in part shall be punished with imprisonment from six months to four years. If the amount of taxes, penalties and interest is greater than € 200,000, imprisonment from one year to six years is applied.
2. Any person who, in order to obtain for himself or for others a partial payment of taxes and related accessories, indicates in the documentation submitted for the purposes of the tax settlement procedure assets for an amount lower than the actual amount or fictitious liabilities for a total amount exceeding € 50,000, shall be punished with imprisonment from six months to four years. If the amount referred to in the first sentence is greater than € 200,000, imprisonment from one year to six years is applied.

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22. Art. 25-sexiesdecies – Smuggling

22.1 Smuggling for failure to declare (Art. 78 Legislative Decree 141/2024)

1. Any person who, by failing to submit the customs declaration, shall be liable to a fine of between 100% and 200% of the border duties due:

- (a) introduces, circulates into the customs territory or removes non-EU goods from customs supervision, in any way and for any reason;
- (b) it takes EU goods out of the customs territory for any reason.

2. The penalty referred to in paragraph 1 shall apply to the person who holds non-Union goods, when the circumstances provided for in Article 19, paragraph 2 are met.

22.2 Smuggling for unfaithful declaration (Art. 79 Legislative Decree 141/2024)

1. Any person who declares the quality, quantity, origin and value of the goods, as well as any other element necessary for the application of the tariff and for the settlement of the duties in a manner that does not correspond to the ascertained shall be punished with a fine of between 100% and 200% of the border duties due or of the duties unduly received or unduly requested in return.

22.3 Smuggling in the movement of goods by sea, air and in border lakes (Art. 80 Legislative Decree 141/2024)

1. A fine of between 100% and 200% of the border fees payable shall be imposed on the master of aircraft or the master of ships who:

- a) unloads, embarks or tranships, in the territory of the State, non-EU goods failing to present them to the nearest office of the Agency;
- (b) at the time of departure, it has no non-Union or export goods on board with a refund of duties, which should be found on board in accordance with the manifest, summary declaration and other customs documents;
- c) transports non-EU goods into the territory of the State without being in possession of a manifest, a summary declaration and other customs documents when they are required.

2. The same penalty referred to in paragraph 1 shall also apply to:

- (a) the master of a vessel who, in breach of the prohibition laid down in Article 60, while carrying non-Union goods, skirts the national shores or drops anchor, is in the cloak or

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otherwise communicates with the territory of the State in such a way that the unloading or embarkation of the goods is easy;

(b) the master of an aircraft carrying non-Union cargo which lands outside a customs airport and fails to report the landing to the authorities referred to in Article 65 within the next working day. In such cases, in addition to the cargo, the aircraft is considered to have been smuggled into the customs territory.

22.4 Smuggling for undue use of imported goods with total or partial reduction of duties (Art. 81 Legislative Decree 141/2024)

1. Any person who, in whole or in part, attributes to non-Union goods, imported duty-free or with a reduction in such duties, a destination or use other than that for which the exemption or reduction was granted shall be liable to a fine of between 100% and 200% of the border duties due.

22.5 Smuggling in the export of goods eligible for the refund of duties (Art. 82 Legislative Decree 141/2024)

1. Any person who uses fraudulent means with the aim of obtaining undue restitution of duties established for the importation of raw materials used in the manufacture of goods to be exported shall be punished with a fine of between 100% and 200% of the amount of the duties which he has unduly collected or attempted to collect.

22.6 Smuggling in temporary export and in special use and processing regimes (Art. 83 Legislative Decree 141/2024)

1. Any person who, in the course of temporary export operations and special use or processing arrangements, in order to evade the payment of border duties which would be due, subjects the goods to artificial manipulation or uses other fraudulent means, shall be liable to a fine of between 100% and 200% of the border duties due.

22.7 Smuggling of manufactured tobacco (Art. 84 Legislative Decree 141/2024)

1. Any person who introduces, sells, circulates, purchases or holds for any reason in the territory of the State a quantity of smuggled manufactured tobacco exceeding 15 conventional kilograms, as defined in Article 39-quinquies of the consolidated text referred to in Legislative Decree No. 504 of 26 October 1995, shall be punished with imprisonment of between two and five years.

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2. The acts referred to in paragraph 1, when they concern a quantity of processed tobacco up to 15 conventional kilograms and if the aggravating circumstances referred to in Article 85 do not occur, shall be punished with an administrative sanction of the payment of a sum of money of 5 euros for each conventional gram of product, not less than 5,000 euros in any case.

3. If the quantities of smuggled manufactured tobacco are:

a) not exceeding 200 conventional grams, the administrative fine is in any case equal to 500 euros;

b) exceeding 200 and up to 400 conventional grams, the administrative fine is in any case equal to € 1,000.

22.8 Aggravating circumstances of the crime of smuggling manufactured tobacco (Art. 85 Legislative Decree 141/2024)

1. If the offences referred to in Article 84 are committed using means of transport belonging to persons unrelated to the offence, the penalty shall be increased.

2. In the cases provided for in Article 84, a fine of €25 shall be imposed for each conventional gram of product and imprisonment of between three and seven years, when:

a) in committing the crime or in conduct aimed at ensuring the price, product, profit or impunity of the crime, the perpetrator uses weapons or is ascertained to have possessed them in the execution of the crime;

b) in committing the offence or immediately afterwards, the offender is caught together with two or more persons in such a condition as to obstruct the police;

c) the act is connected with another crime against public faith or against the public administration;

d) in committing the offence, the offender has used means of transport which, with respect to the approved characteristics, present alterations or modifications suitable for hindering the intervention of the police or causing danger to public safety;

e) in committing the crime, the perpetrator has used partnerships or corporations or has made use of financial resources in any way established in States that have not ratified the Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime, made in Strasbourg on 8 November 1990, ratified and made enforceable pursuant to the law of 9 August 1993, 328, and which in any case have not entered into and ratified legal assistance agreements with Italy concerning the crime of smuggling.

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22.9 Criminal conspiracy to smuggle manufactured tobacco (Art. 86 Legislative Decree 141/2024)

1. Where three or more persons join forces for the purpose of committing more than one of the offences provided for in Article 84 or Article 40-bis of the consolidated text of the legislative provisions concerning taxes on production and consumption and related criminal and administrative sanctions, referred to in Legislative Decree No 504 of 26 October 1995, including with reference to the products referred to in Articles 62-quarter, 62-quarter.1, 62-quarter.2 and 62-quinquies referred to in the aforementioned consolidated text, those who promote, establish, direct, organize or finance the association are punished, for this reason alone, with imprisonment from three to eight years.

2. Anyone who participates in the association shall be punished with imprisonment from one year to six years.

3. The penalty shall be increased if the number of members is ten or more.

4. If the association is armed or if the circumstances provided for in Article 85(2)(d) or (e) or in Article 40-ter(2)(d) or (e) of the aforementioned consolidated text referred to in Legislative Decree No 504 of 1995 are met, including with reference to the products referred to in Articles 62-quarter, 62-quarter.1, 62-quarter.2 and 62-quinquies of the same consolidated text, the penalty of imprisonment from five to fifteen years shall be applied in the cases provided for in paragraph 1 and from four to ten years in the cases provided for in paragraph 2. The association is considered armed when the participants have the availability, for the achievement of the purposes of the association, of weapons or explosive materials, even if concealed or kept in a place of storage.

5. The penalties provided for in Article 84 and in this Article shall be reduced from one third to one half in respect of the offender who, dissociating himself from the others, shall endeavour to prevent the criminal activity from being carried out to further consequences, including by providing practical assistance to the police or judicial authorities in the collection of decisive elements for the reconstruction of the facts and for the identification or capture of the perpetrators of the offence or for the identification of resources relevant to the commission of crimes.

22.10 Aggravating circumstances of smuggling (Art. 88. Legislative Decree 141/2024)

1. For the offences referred to in Articles 78 to 83, any person who, in order to commit smuggling, uses means of transport belonging to a person unrelated to the offence shall be punished with a fine increased by up to half.

2. For the offences referred to in paragraph 1, imprisonment of between three and five years shall be added to the fine:

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(a) when, in committing the offence or immediately afterwards, in the surveillance area, the offender is caught at gunpoint;

b) when, in committing the offence or immediately afterwards, in the surveillance area, three or more smugglers are caught together and in such a condition as to obstruct the police;

c) when the act is connected with another crime against public faith or against the public administration;

d) when the perpetrator is an associate to commit smuggling offences and the offence committed is among those for which the association was established;

e) when the amount of border duties due or unduly levied or unduly requested as a refund by way of customs duty exceeds 100,000 euros;

(e-bis) when the total amount of border duties due or duties unduly levied or unduly claimed in refunds other than customs duty is greater than EUR 500,000.

3. For the offences referred to in paragraph 1, imprisonment of up to three years shall be added to the fine:

a) when the amount of border duties due or unduly levied or unduly requested as a refund by way of customs duty is greater than 50,000 euros and not more than 100,000 euros;

b) when the total amount of border duties due or duties unduly received or unduly claimed in refunds other than customs duty is greater than €200,000 and not exceeding €500,000.

22.11 Evasion of the assessment or payment of excise duty on energy products (Article 40 of the Consolidated Law of 26/10/1995 no. 504)

1. Anyone shall be punished with imprisonment from six months to three years and a fine of between two and ten times the tax evaded, not less than EUR 7746 in any case, whoever:

a) clandestinely manufactures or refines energy products;

b) evade energy products, including natural gas, from the assessment or payment of excise duty by any means;

c) allocates to uses subject to tax or higher tax products exempt or admitted at reduced rates;

d) carries out unauthorised mixing operations from which products are obtained subject to an excise duty higher than that paid on individual components;

e) regenerates denatured products to make their use easier and more elusive in uses subject to higher taxation;

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f) holds denatured energy products under conditions other than those prescribed for admission to the preferential treatment;

g) possesses or uses products obtained from clandestine manufactures or unauthorised blending.

2. The fine shall be commensurate, for the violations referred to in letters a) and d) of paragraph 1, in addition to the total products completed, also to those that could have been obtained from raw materials in progress or awaiting processing, or in any case existing in the factory or in the premises where the violation is committed; and, for the infringements referred to in point (e), in addition to products in the process of regeneration or regenerated in their entirety, including those that have in any case been regenerated, also to denatured products found at the place where the infringement is committed.

3. The attempt shall be punished with the same penalty as for the offence committed. The manufacture of products subject to excise duty by means of operations carried out, without justified reason, at times other than those declared in the work communication, if any, constitutes an attempt to remove the product from assessment. The circulation of the products referred to in Article 7-bis is also an attempt to remove the product from the assessment if it takes place, without justified reason, in the absence of the prior issuance of the administrative verification code referred to in the same Article 7-bis or on the basis of the data referred to in paragraph 3 of the same Article 7-bis that are untrue or without having been carried out, by the Office of the Agency, the validation of the aforementioned code due to the failure to present the products to the same Office.

4. If the quantity of energy products exceeds 10,000 kilograms, the penalty shall be imprisonment from one to five years, in addition to the fine.

5. If the quantity of energy products, with the exception of natural gas, evaded from the assessment or payment of excise duty is less than 1,000 kilograms, the administrative penalty of payment of a sum of money from twice to ten times the tax evaded shall apply.

6. If the quantity of natural gas subtracted from the assessment or payment of excise duty is less than 10,000 cubic metres, the administrative sanction of payment of a sum of money from twice to ten times the tax evaded, in any case not less than €5,000, shall apply.

22.12 Evasion of the assessment or payment of excise duty on manufactured tobacco (Art. 40-bis Consolidated Law of 26/10/1995 no. 504)

1. Except in the cases referred to in Article 84 of the national provisions supplementary to the Union Customs Code, referred to in the legislative decree issued pursuant to Articles 11 and 20, paragraphs 2 and 3, of Law No 111 of 9 August 2023, any person who subtracts, by any means and by any means, from the assessment or payment of

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excise duty the manufactured tobacco referred to in Title I, Chapter III-bis of this consolidated text shall be punished with imprisonment from two to five years.

2. The attempt shall be punished with the same penalty as for the offence committed.

3. When the conduct referred to in paragraph 1 concerns a quantity of processed tobacco up to 15 conventional kilograms and if the aggravating circumstances referred to in Article 40-ter do not exist, the administrative sanction of the payment of a sum of money of € 5 for each conventional gram of product shall be applied, as defined in Article 39-quinquies. The administrative fine, except as provided for in paragraph 4, may not be less than € 5,000.

4. If the quantity of manufactured tobacco removed from the assessment or payment of excise duty is:

- a) not exceeding 200 conventional grams, the administrative penalty is 500 euros;
- b) exceeding 200 grams and up to 400 grams conventional, the administrative penalty is 1,000 euros.

5. If the quantity of manufactured tobacco evaded, by any means and by any means, from the assessment or payment of excise duty is not determined, an administrative penalty of a minimum of €3,000 to a maximum of €30,000 shall be applied, taking into account the manner of the conduct and the seriousness of the act.

22.13 Aggravating circumstances of the crime of evading the assessment or payment of excise duty on tobacco (Art. 40-ter Consolidated Law of 26/10/1995 no. 504)

1. If the offences referred to in Article 40-bis are committed using means of transport belonging to persons unrelated to the offence, the penalty shall be increased.

2. In the cases provided for in Article 40-bis, paragraphs 1 and 2, a fine of € 25 shall be applied for each conventional gram of product and imprisonment from three to seven years, when:

- a) in committing the offence or in conduct aimed at securing the price, product, profit or impunity of the offence, the perpetrator uses weapons or is ascertained to have possessed them in the execution of the offence;
- b) in committing the offence or immediately afterwards, the offender is caught together with two or more persons in such a condition as to obstruct the police;
- c) the act is connected with another crime against public faith or against the public administration;

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d) in committing the offence, the offender has used means of transport which, with respect to the approved characteristics, present alterations or modifications capable of hindering the intervention of the police or of causing danger to public safety;

e) in committing the offence, the perpetrator has used partnerships or corporations or has made use of financial resources in any way constituted in States that have not ratified the Convention on Laundering, Search, Seizure and Confiscation of the Proceeds from Crime, made in Strasbourg on 8 November 1990, ratified and made enforceable pursuant to the Law of 9 August 1993, 328, and which in any case have not entered into and ratified legal assistance agreements with Italy concerning the crime of smuggling.

22.14 Mitigating circumstances (Art. 40-quarter of the Consolidated Law of 26/10/1995 no. 504)

1. The penalties provided for in Article 40-bis, paragraphs 1 and 2, shall be reduced from one third to one half in respect of the offender who strives to prevent the criminal activity from being carried to further consequences, including by concretely assisting the police or judicial authorities in the collection of decisive elements for the reconstruction of the facts and for the identification or capture of the perpetrators of the crime or for the identification of relevant resources for the commission of the crimes.

22.15 Sale of manufactured tobacco without authorization or purchase from persons not authorized to sell (Art. 40-quinquies Consolidated Law of 26/10/1995 n. 504)

1. Anyone who, without authorisation from the Customs and Monopolies Agency, sells or offers for sale manufactured tobacco shall be punished with an administrative fine of between €5,000 and €10,000. The penalty is reduced from one third to one-half, if the quantity of processed tobacco does not exceed 250 grams.

2. Anyone who purchases manufactured tobacco from a person not authorised to sell it shall be punished with an administrative fine ranging from €5,000 to €10,000. The penalty is reduced from one third to one-half, if the quantity of processed tobacco does not exceed 500 grams.

3. When the conduct referred to in paragraphs 1 and 2 concerns a quantity of manufactured tobacco exceeding 5 kilograms or exceeding 10 kilograms, respectively, the penalty shall be imprisonment for up to one year and a fine of between EUR 25 and EUR 64.

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22.16 Further provisions on the sale of manufactured tobacco (Art. 40-sexies)

1. Where, in commercial establishments or public establishments, the owners or their assistants or employees are accused of possessing or disposing of manufactured tobacco in breach of the provisions of this consolidated text, as well as of the national provisions supplementary to the Union Customs Code, referred to in the legislative decree issued pursuant to Articles 11 and 20, paragraphs 2 and 3, of Law No. 111 of 9 August 2023, or other special laws on the subject, or the abusive sale of manufactured tobacco in violation of Law No. 1293 of 22 December 1957, in addition to the specific penalties provided, the competent body of the Tax Administration shall order the closure of the business in which the violation was found or the suspension of the license or authorization of the business itself for a period of not less than five days and not more than one month.
2. In the event of a subsequent violation, closure or suspension shall be ordered for a period of not less than one month and not more than two months.
3. If the dispute referred to in paragraph 1 occurs more than twice, the definitive closure of the financial year may be ordered.
4. An administrative appeal may be lodged against the measures referred to in paragraphs 1, 2 and 3.
5. Failure to comply with the measures suspending the licence or authorisation to operate or the closure measure, referred to in paragraphs 1, 2 and 3, shall be punished with an administrative fine ranging from €10,000 to €50,000.

22.17 Clandestine manufacture of alcohol and alcoholic beverages (art. 41 Consolidated Law of 26/10/1995 n. 504)

1. Anyone who clandestinely manufactures alcohol or alcoholic beverages shall be punished with imprisonment from six months to three years and a fine of between two and ten times the tax evaded, not less than 7746 euros in any case. The fine is commensurate, in addition to the total products completed, also to those that could have been obtained from raw materials in progress or awaiting processing, or in any case existing in the factory or in the premises where the violation is committed.
2. Clandestine manufacturing means that carried out in premises or with equipment not previously reported or verified, or constructed or altered in such a way that the product can be removed from inspection. The parts of the apparatus relevant for the purposes of proving the clandestine manufacture of alcohol are the distillation boiler, the phlegm collection vessel, the wine warmer, the dephlegmator and the coolant.

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3. Clandestine manufacture shall also be proved by the mere presence in the same room or in adjacent rooms of some of the raw materials necessary for the preparation of the products and appliances necessary for such preparation or part of them, before the factory and the appliances have been reported to the competent Customs Agency Office and verified by it.

4. In the event that there are only the appliances or part of them that have not been reported or verified, without the simultaneous presence of raw materials or products, the administrative sanction of the payment of a sum of money ranging from 258 euros to 1549 euros shall be applied.

5. Any person who builds, sells or otherwise gives out for use a distillation apparatus or part thereof without having previously reported it shall be punished with the penalty referred to in paragraph 4.

22.18 Association for the purpose of clandestine manufacture of alcohol and alcoholic beverages (art. 42 Consolidated Law of 26/10/1995 n. 504)

1. Where three or more persons associate for the purpose of clandestinely manufacturing alcohol or alcoholic beverages, each of them, for the sole act of association, shall be punished with imprisonment of between three months and one year.

22.19 Evasion of the assessment and payment of excise duty on alcohol and alcoholic beverages (Art. 43 Consolidated Law of 26/10/1995 no. 504)

1. Anyone shall be punished with imprisonment from six months to three years and a fine of between two and ten times the tax evaded, not less than EUR 7746 in any case, whoever:

a) subtracts alcohol or alcoholic beverages from the assessment or payment of excise duty by any means;

(b) holds denatured alcohol under conditions other than those prescribed or uses it for purposes other than those for which the exemption has been granted.

2. The attempt shall be punished with the same penalty as for the offence committed. The manufacture of alcoholic products subject to excise duty, by means of operations carried out, without justified reason, at times other than those declared in the employment communication, if any, is an attempt to remove the product from assessment.

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3. The operator of the factory or warehouse in which the infringement referred to in paragraph 1(b) has been committed shall be deprived of the benefit of the exemption granted for two years.

4. Except in the cases provided for in paragraph 1(b), any person who possesses alcohol and alcoholic products under conditions other than those prescribed shall be punished with an administrative fine ranging from twice to ten times the tax evaded, in any case not less than EUR 5,000 nor more than EUR 50,000.

22.20 Alteration of devices, imprints and markings (Art. 46 Consolidated Law of 26/10/1995 no. 504)

1. Any person who, in order to remove product from the assessment shall be punished with imprisonment of between one and five years:

a) counterfeits, alters, removes, damages or renders useless meters, seals, stamps, punches, verification marks or other devices, fingerprints or markings prescribed by the tax authorities or affixed by the Guardia Finanza;

b) makes use of counterfeit or altered seals, stamps, hallmarks, verification marks or other fingerprints or markings prescribed by the tax authorities or affixed by the Guardia di Finanza, or without authorisation.

2. Any person who holds, without authorisation, devices, seals, stamps or hallmarks identical to those used by the tax authorities or the Guardia di Finanza, even if counterfeit, shall be punished with imprisonment of between one and six months. The penalty is imprisonment from one month to one year if the act is committed by a manufacturer.

3. A manufacturer who, without being involved in the offences referred to in paragraphs 1 and 2, has facilitated the commission of the same by failing to take the appropriate precautions in the custody of the meters and other devices indicated therein shall be punished with an administrative fine of between €258 and €1549.

4. In the cases provided for in paragraphs 1 and 2, where tax evasion has resulted from the act, the penalties referred to in Articles 40 and 43 shall remain applicable.

22.21 Irregularities in traffic (Art. 49 of Legislative Decree 504/1995)

1. Products subject to excise duty, even if intended for exempt or subsidised uses, with the exception of manufactured tobacco, wine and fermented beverages other than wine and beer, transported without the specific documentation required in relation to that tax, or with a false or altered document or which does not allow the persons involved in the transport operation to be identified, the goods or quantity actually transported are presumed to be of illegal origin. In such cases, the penalties provided for the avoidance

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of the product from the assessment or payment of the tax shall apply to the transporter and the consignor.

2. In the cases referred to in paragraph 1, if the legitimate origin of the products and the regular payment of the tax are demonstrated, the administrative sanction of the payment of a sum of money ranging from 516 euros to 3098 euros is applied, except for the loss of products in deposit, for which the specific penalties provided for by this consolidated text apply.

3. The provisions of paragraphs 1 and 2 shall not apply if the products transported differ quantitatively with respect to the data resulting from the computerised system or from the documents accompanying the same products, by no more than one per cent, if more, or by 2 per cent more than the drop permitted by the customs regulations in force, whichever is less.

4. In cases of irregular preparation of the documentation required for traffic purposes, other than those provided for in paragraph 1, the administrative sanction referred to in paragraph 2 shall apply to the consignor. The same penalty applies to the transporter who does not carry out the prescribed obligations.

5. The administrative penalties referred to in paragraphs 2 and 4 shall also apply to the violations provided for in the same paragraphs relating to the transfers of products referred to in art. 21, paragraph 3. If it is not demonstrated that the product has been intended for uses other than those subject to tax, the presumption of crime referred to in paragraph 1 shall apply; the evaded tax is calculated on the basis of the rate indicated in art. 21, paragraph 2.

6. Where it is established that the documents referred to in the first paragraph of Article 1 of Presidential Decree No 627 of 6 October 1978 shall be used as specific accompanying documents for products subject to excise duty, the penalties provided for in this article shall apply instead of the penalties provided for in that decree.

7. The penalties provided for by the rules in force for irregularities relating to the documentation required for the movement of wine or fermented beverages other than wine and beer shall also apply if such documents are those specific to the products subject to excise duty.

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23. Art. 25-septiesdecies – Crimes against cultural heritage

23.1 Theft of cultural property (Art. 518-bis)

Anyone who takes possession of another person's movable cultural property, taking it away from those who hold it, in order to make a profit, for himself or for others, or takes possession of cultural property belonging to the State, as they are found underground or on the seabed, is punished with imprisonment from two to six years and a fine from 927 to 1,500 euros.

The penalty is imprisonment from four to ten years and a fine from €927 to €2,000 if the crime is aggravated by one or more of the circumstances provided for in the first paragraph of Article 625 or if the theft of cultural property belonging to the State, as found underground or on the seabed, is committed by those who have obtained the research concession provided for by law.

23.2 Misappropriation of cultural property (Art. 518-ter)

Anyone who, in order to procure an unfair profit for himself or others, appropriates another person's cultural property of which he has, for whatever reason, possession is punished with imprisonment from one to four years and a fine from 516 to 1,500 euros.

If the act is committed on things owned as a necessary deposit, the penalty is increased.

23.3 Receiving stolen cultural property (Art. 518-quarter)

Except in cases of complicity in the crime, anyone who, in order to procure a profit for himself or others, purchases, receives or conceals cultural property deriving from any crime, or in any case interferes in having them acquired, received or concealed, is punished with imprisonment from four to ten years and a fine from 1,032 to 15,000 euros.

The penalty is increased when the offence concerns cultural property resulting from the offences of aggravated robbery pursuant to the third paragraph of Article 628 and of aggravated extortion pursuant to the second paragraph of Article 629.

The provisions of this article shall also apply when the perpetrator of the crime from which the cultural property comes is not imputable or is not punishable or when there is no condition of admissibility related to such crime.

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23.4 Forgery of private deeds relating to cultural property (Art. 518-octies)

Anyone who forms, in whole or in part, a false private deed or, in whole or in part, alters, destroys, suppresses or conceals a true private deed, in relation to movable cultural property, in order to make its provenance appear lawful, shall be punished with imprisonment from one to four years.

Anyone who makes use of the private deed referred to in the first paragraph, without having participated in its formation or alteration, shall be punished with imprisonment from eight months to two years and eight months.

23.5 Violations regarding the alienation of cultural property (Art. 518-novies)

The following shall be punished with imprisonment from six months to two years and a fine from €2,000 to €80,000:

- 1) anyone who, without the required authorization, alienates or places on the market cultural goods;
- 2) anyone who, being required to do so, fails to submit, within thirty days, a report of the deeds of transfer of ownership or possession of cultural property;
- 3) the transferor of a cultural property subject to pre-emption who delivers the thing pending the term of sixty days from the date of receipt of the transfer report.

23.6 Illicit importation of cultural goods (Art. 518-decies)

Whoever, except in cases of complicity in the offences provided for in Articles 518-quarter, 518-quinquies, 518-sexies and 518-septies, imports cultural property resulting from a crime or found as a result of searches carried out without authorisation, where provided for by the law of the State in which the discovery took place, or exported from another State in violation of the law on the protection of the cultural heritage of that State, is punished with imprisonment from two to six years and a fine from 258 to 5,165 euros.

23.7 Illicit exit or export of cultural goods (Art. 518-undecies)

Anyone who transfers cultural property, things of artistic, historical, archaeological, ethno-anthropological, bibliographic, documentary or archival interest or other things subject to specific protection provisions under the legislation on cultural heritage, without a certificate of free circulation or export license, is punished with imprisonment from two to eight years and a fine of up to €80,000.

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The penalty provided for in the first paragraph shall also apply to anyone who does not return to the national territory, at the end of the term, cultural property, things of artistic, historical, archaeological, ethno-anthropological, bibliographic, documentary or archival interest or other things subject to specific protection provisions pursuant to the legislation on cultural heritage, for which temporary exit or export has been authorised, as well as against anyone who makes false declarations in order to prove to the competent export office, in accordance with the law, the non-subjection of things of cultural interest to authorization to leave the national territory.

23.8 Destruction, dispersion, deterioration, disfigurement, soiling and illicit use of cultural or landscape property (Art. 518-duodecies)

Anyone who destroys, disperses, deteriorates or renders his or her own or others' cultural or landscape assets useless or unusable in whole or in part shall be punished with imprisonment from two to five years and a fine of between €2,500 and €15,000.

Anyone who, except in the cases referred to in the first paragraph, defaces or defaces his own or others' cultural or landscape property, or uses cultural property that is incompatible with its historical or artistic character or detrimental to its conservation or integrity, shall be punished with imprisonment from six months to three years and a fine of between €1,500 and €10,000.

The conditional suspension of the sentence is subject to the restoration of the state of the places or to the elimination of the harmful or dangerous consequences of the crime or to the performance of unpaid activity in favor of the community for a fixed time, in any case not exceeding the duration of the suspended sentence, according to the procedures indicated by the judge in the sentence.

23.9 Counterfeiting of works of art (Art. 518-quaterdecies)

The following shall be punished with imprisonment from one to five years and a fine of between €3,000 and €10,000:

- 1) anyone who, in order to make a profit, counterfeits, alters or reproduces a work of painting, sculpture or graphics or an object of antiquity or of historical or archaeological interest;
- 2) anyone who, even without having participated in the counterfeiting, alteration or reproduction, puts on the market, holds for trade, introduces for this purpose into the territory of the State or in any case puts into circulation, as authentic, counterfeit, altered or reproduced specimens of works of painting, sculpture or graphics, objects of antiquity or objects of historical or archaeological interest;

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3) anyone who, knowing the falsity, authenticates works or objects indicated in numbers 1) and 2) counterfeit, altered or reproduced;

4) anyone who, by means of other declarations, expert opinions, publications, affixing of stamps or labels or by any other means, accredits or contributes to accrediting, knowing the falsity, as authentic works or objects indicated in numbers 1) and 2) counterfeit, altered or reproduced.

The confiscation of counterfeit, altered or reproduced copies of the works or objects referred to in the first paragraph shall always be ordered, except in the case of things belonging to persons unrelated to the crime. The sale of confiscated items in auctions of bodies of crime is prohibited, without time limits.

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24. Art. 25-duodevicies – Laundering of cultural property, devastation and looting of cultural and landscape property

24.1 Laundering of cultural property (Art. 518-sexies)

Except in cases of complicity in the crime, anyone who replaces or transfers cultural property deriving from a non-culpable crime, or carries out other operations in relation to them, in such a way as to hinder the identification of their criminal origin, is punished with imprisonment from five to fourteen years and a fine from 6,000 to 30,000 euros.

The penalty is reduced if the cultural property comes from a crime for which the penalty of imprisonment is less than a maximum of five years.

The provisions of this article shall also apply when the perpetrator of the crime from which the cultural property comes is not imputable or is not punishable or when there is no condition of admissibility related to such crime.

24.2 Devastation and looting of cultural and landscape property (Art. 518-terdecies)

Anyone who, except in the cases provided for in Article 285, commits acts of devastation or looting concerning cultural or landscape property or cultural institutions and places shall be punished with imprisonment from ten to sixteen years.

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25. Art. 25-undevicies – Crimes against animals

25.1 Killing of animals (Art. 544-bis)

Anyone who, through cruelty or unnecessarily, causes the death of an animal is punished with imprisonment from six months to three years and a fine from 5,000 to 30,000 euros.

If the act is committed by using torture or deliberately prolonging the animal's suffering, the penalty is imprisonment from one to four years and a fine from 10,000 to 60,000 euros.

25.2 Animal abuse (Art. 544-ter)

Anyone who, by cruelty or unnecessarily, causes an injury to an animal or subjects it to torture or behavior or fatigue or unbearable work due to its ethological characteristics is punished with imprisonment from six months to two years and a fine from 5,000 to 30,000 euros.

The same penalty applies to anyone who administers drugs or prohibited substances to animals or subjects them to treatments that cause damage to their health.

The penalty shall be increased by half if the acts referred to in the first and second paragraphs result in the death of the animal.

25.3 Prohibited shows or events (Art. 544-quarter)

Unless the fact constitutes a more serious crime, anyone who organizes or promotes shows or events that involve torture or torment for animals is punished with imprisonment from four months to two years and a fine from 15,000 to 30,000 euros.

The penalty shall be increased from one third to one half if the acts referred to in the first paragraph are committed in connection with the exercise of clandestine betting or in order to make a profit for oneself or others or if the death of the animal results from it.

25.4 Prohibition of animal fights (Art. 544-quinquies)

Anyone who promotes, organizes or directs unauthorized fights or competitions between animals that may endanger their physical integrity is punished with imprisonment from two to four years and a fine from 50,000 to 160,000 euros.

The penalty is increased from one third to one-half:

1) if the aforementioned activities are carried out in conjunction with minors or armed persons;

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2) if the aforementioned activities are promoted using video reproductions or material of any kind containing scenes or images of the fights or competitions;

3) whether the offender takes care of the filming or recording in any form of the fights or competitions.

Anyone who, except in cases of complicity in the crime, by breeding or training animals destines them in any form and also through third parties to their participation in the fights referred to in the first paragraph shall be punished with imprisonment from three months to two years and a fine from 5,000 to 30,000 euros. The same penalty shall also apply to the owners or keepers of animals used in the fights and competitions referred to in the first paragraph, if they consent, and to anyone who participates in any capacity in the fights or competitions referred to in the first paragraph.

Whoever, even if not present at the scene of the crime, except in cases of complicity in the same, organizes or makes bets on the fights and competitions referred to in the first paragraph shall be punished with imprisonment from three months to two years and a fine from 5,000 to 30,000 euros.

25.5 Killing or damaging other people's animals (Art. 638)

Anyone who unnecessarily kills or renders useless or in any way deteriorates three or more animals collected in a flock or herd, or carries out the act on bovine or equine animals, even if not collected in a herd, shall be punished with imprisonment from one to four years.

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