



TAS TECNOLOGIA AVANZATA DEI SISTEMI S.P.A.

ORGANIZATION MANAGEMENT AND CONTROL MODEL

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Premise

This special part of the organization, management and control model shows the abstract methods of carrying out the crimes that can be hypothesized in TAS, divided according to the processes examined into directly sensitive activities and so-called instrumental activities.

In essence, it was considered appropriate to register in addition to the activities that present a direct risk of criminal relevance, also those activities that may be instrumental to the commission of significant offenses pursuant to and for the effects of the decree in question (e.g. consultancy, hiring), or which in any case have an impact on the correct management of financial flows.

For the activities deemed to be exposed to a risk of criminal relevance, the protocols and corporate procedures of interest have been referred to by name, as regards the control elements for the purpose of minimizing the risk-offense. In this regard, it should be noted that the changes that will be made to the aforementioned documents over time must be understood as fully incorporated into the Model. Any such changes must, however, be immediately communicated to the supervisory body for the effective implementation of the Organizational Model. Violations of the behavioral protocols, or of the procedures indicated below, will be sanctioned according to the provisions of the disciplinary system attached to the general part of the Model. Therefore, the sanctioning system must be read in conjunction with the indications contained in this special section, in order to identify in detail the behavioral precepts whose violation gives rise to the application of a disciplinary sanction in the manner provided therein.

1. OFFENSES IN RELATIONS WITH THE PUBLIC ADMINISTRATION

1.1. The types of crime in the scope of the relationship with the Public Administration referred to in Legislative Decree 231/2001

The knowledge of the structure and methods of carrying out the crimes, which are committed by qualified parties pursuant to art. 5 of the Legislative Decree. 231/2001 in connection to the liability regime of the company, is functional to the prevention of the crimes themselves and therefore to the entire control system provided for by the decree.

To this end, we report below a brief description of the crimes referred to in articles 24 (Undue receipt of funds, fraud against the State or a public body or for the achievement of public funds and IT fraud against the State or a public body) and 25 (Extortion and corruption) of Legislative Decree 231 / 2001.

Embezzlement (articles 110 and 314 paragraph 1 of the criminal code)

Since the offense in question is a crime proper, albeit not exclusive, of the public official or person in charge of the public service it can be carried out by the private individual only in the forms of the competition (articles 110 and 117 of the criminal code) with the person qualified in the aforementioned terms, where there is embezzlement of money (e.g. public funding) or other movable property, when there is an injury to interests financial statements of the European Union.

Embezzled by profit from the error of others (Articles 110 and 316 of the criminal code)

Since the offense in question is a crime proper, albeit not exclusive, of the public official or person in charge of the public service, it can be carried out by the private individual only in the forms of the competition (articles 110 and 117 of the criminal code) with the person qualified in the aforementioned terms, where there is embezzlement of money (e.g. public funding) or other movable thing, taking advantage of the error of others, when there is an injury to the financial interests of the European Union.

Embezzlement to the detriment of the State or the European Union (Article 316-bis of the Criminal Code)

The prerequisite of the crime in question is the obtaining of a contribution, a subsidy or a loan intended to favor works or activities of public interest, provided by the State, by other public bodies or by the European Communities.

The essential core of the conduct is substantiated in a bad administration of the sum obtained, which is used in a way that does not conform to the established purpose, in a distraction of the disbursement from its purposes. This distraction exists both in the

hypothesis of use of the sum for a different work or activity, and in the non-use of the sum that remains immobilized.

The crime is committed even if only a part of the funds is diverted, and also in the event that the correctly used part has exhausted the work or initiative to which the entire sum was destined.

Undue receipt of funds to the detriment of the State (Article 316-ter of the Criminal Code)

The offense in question occurs when, some through the use or presentation of false declarations or documents certifying things that are not true, or through the omission of due information, unduly obtains for themselves or for others, contributions, loans, soft loans and other disbursements of the same type, however denominated, granted or disbursed by the State, by other public bodies or by the European Communities.

The offense occurs when the disbursements have been obtained (which is the typical event of the crime).

Abuse of office (articles 110 and 323 of the criminal code)

Since the offense in question is a crime proper to the p.u. or of the i.ps. can be carried out by the private individual only in the forms of competition (articles 110 and 117 of the criminal code) with the person qualified in the aforementioned terms, where the latter is in violation of specific rules of conduct expressly provided for by law or by acts having the force of law and by which there is no margin of discretion, or by failing to abstain in the presence of one's own interest or that of a close relative or in the other prescribed cases, intentionally procures an unfair financial advantage for oneself or others or causes unjust damage to others, when it occurs harm to the financial interests of the European Union.

Fraud to the detriment of the State or other public body (Article 640, paragraph 2, No. 1, of the Italian Criminal Code)

The crime of fraud takes the form of a fraudulent conduct, characterized by deceptions and artifices, through which someone is misled and consequently the taxable person is induced to carry out an asset disposal act.

In particular, the artifice consists in an alteration of the external reality concealing existence or simulating non-existence, which determines in the passive subject a false perception of reality, misleading him.

The deception, on the other hand, operates not on material reality but on the psyche of the subject, consisting in a subtle enveloping of the other's psyche, through an ingenious program of words or arguments intended to persuade and orient in a

misleading way the representations and decisions of others.

The case that is taken into consideration pursuant to Legislative Decree 231/01, is the aggravated hypothesis referred to in paragraph 2 number 1) of art. 640 of the Criminal Code for having been, that is, the fact committed to the detriment of the State or other public body.

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

The objective part of the offense is indicated by relationem with reference to the offense referred to in art. 640 of which it repeats all the constitutive elements, just mentioned, with the determination to be valid as a specializing element, the material object on which the fraudulent activity must fall, represented by contributions, loans, soft loans or other disbursements of the same type, in any case denominated, granted or disbursed by the State, by other public bodies or by the European Communities.

Computer fraud (Article 640-ter of the Italian Criminal Code)

The criminal offense in question occurs when a subject, altering the functioning of an IT or telematic system in any way or intervening without right in any way on data, information or programs contained in an IT or telematic system or pertinent to it, procures to oneself or others an unfair profit with the damage of others.

It should be noted that the crime in question assumes relevance for the purposes of Legislative Decree 231/01 if committed to the detriment of the State or other public body.

Types of corruption (articles 318 et seq. Of the criminal code)

The offense of corruption, in general, consists of a criminal agreement having as its object the trading, the barter of the functional activity of the public administration, against the giving of a sum of money or other benefit by the private person, towards the public official. Even the mere acceptance of the promise inherent in the aforementioned action is sufficient to configure the crime in question.

The code distinguishes first of all, following the changes introduced by law no. 190, corruption for the exercise of the function (art. 318 of the criminal code) from corruption for an act contrary to official duties (art. 319 of the criminal code). Corruption pursuant to art. 318 of the Criminal Code if the public official or the person in charge of a public service, for the exercise of his functions or powers, unduly received, for himself or a third party, money or other benefits or accepts the promise; while corruption would constitute the crime referred to in art. 319 of the Criminal Code if the merchandise of the office concerned an act contrary to the duties of the office.

In particular, the case provided for by art. 318 of the Criminal Code (corruption for the

exercise of the function) occurs when the public official, for the exercise of his functions or powers, unduly receives, for himself or for a third party, money or other benefits or accepts the promise.

The offense referred to in art. 319 of the Criminal Code (corruption for an act contrary to official duties) occurs when the public official for omitting or delaying or for having omitted or delayed an act of his office, or to perform or for having performed an act contrary to the duties of office, receives money or other benefits for himself or for others or accepts the promise.

The provisions of articles 318 and 319 also apply to the person in charge of a public service.

The penalties established in the first paragraph of article 318, in article 319, in article 319-bis, in art. 319-ter, and in article 320 in relation to the aforementioned hypotheses of articles 318 and 319, also apply to anyone who gives or promises money or other benefits to a public official or person in charge of a public service.

The notion of public official and public service officer can be deduced from the indications referred to respectively in articles 357 and 358 of the Italian Criminal Code, which will be discussed shortly.

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

This offense occurs if the facts indicated in articles 318 and 319 of the criminal code, just outlined, are committed to favor or damage a party in a civil, criminal or administrative trial. The rule applies not only to magistrates, but also to all public officials who can influence the content of judicial decisions.

Incitement to corruption (Article 322 of the criminal code)

The criminal offense in question contemplates the fact of whoever offers or promises money or other benefits not due, to a public official or to a person in charge of public service for the exercise of his functions or powers, if the offer or promise is not accepted.

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

This offense occurs when the public official or the person in charge of a public service, abusing his quality or his powers, induces someone to give or promise unduly money or other benefits to him or to a third party.

Anyone who gives or promises money or other benefits to the aforementioned subjects is also punishable.

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 guilty person, if the offer or the promise is not accepted, is subject to the penalty established in article 319, reduced by one third.

The penalty referred to in the first paragraph is applied 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.

The penalty referred to in the second paragraph is applied 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.

Extortion (Article 317 of the Criminal Code)

This offense occurs when the public official, abusing his quality or his powers, forces someone to give or promise unduly money or other benefits to him or to a third party.

Extortion, bribery and incitement to bribery of members of European Community bodies and officials of the European Communities and foreign states (Article 322-bis of the Italian Criminal Code)

The provisions of Articles 317 to 320 and 322, third and fourth paragraphs, of the Italian Criminal Code, also apply to members of the European Community institutions as well as to officials of the same and of the entire Community administrative structure, and to persons seconded to the Community with particular functions or assigned to entities provided for by the treaties. The same provisions also apply to persons who, within the Member States of the European Union, carry out activities corresponding to those that in our legal system are carried out by public officials or persons in charge of a public service.

Given the above, it must be said that art. 322-bis of the Criminal Code also incriminates - and this is of interest to private individuals dealing with the subjects listed above - all those who carry out the activities referred to in Articles 321 and 322 of the Italian Criminal Code (ie corrupting activities) against the same persons, and not only the passive subjects of corruption. Furthermore, art. 322-bis of the Criminal Code also incriminates the offer or promise of money or other benefits "*to persons who perform functions or activities corresponding to those of public officials and persons in charge of a public service in other foreign countries [other than those of the European Union, Ed.] or international public organizations, if the fact is committed to procure an undue advantage for oneself or others in international economic transactions*" (art. 322-bis.2.2).

Fraud in public supplies (Article 356 of the criminal code)

This case occurs in the event that in the execution of supply contracts with the State, with another public body or with a company providing public services or public needs in the fulfillment of other contractual obligations, it engages in fraudulent conduct.

Concept of public official and person in charge of public service

The lists provided below must be considered merely examples of those categories of subjects qualified as "active subjects" in the offenses relevant for the purposes of Legislative Decree 231/2001 (that is, of those subjects whose qualification is necessary to integrate the criminal offenses referred to by the decree itself).

Some indications are then provided regarding the types of offenses that can be committed in relation to the different categories of subjects involved.

Public Administration Bodies

For the purposes of criminal law, any legal person who has public interests and which carries out legislative, judicial or administrative activities under public law and authoritative acts is commonly considered as a "Public Administration body".

Although there is no definition of Public Administration in the Criminal Code, based on what is established in the Ministerial report to the same code, the Public Administration includes, in relation to the offenses envisaged therein, "all the activities of the State and other public bodies".

In an attempt to formulate a preliminary classification of legal entities belonging to this category, it is possible to recall, lastly, art. 1, paragraph 2, of Legislative Decree 165/2001 regarding the organization of work employed by the public administrations which defines all the state administrations as public administrations.

It is noted that not all natural persons acting in the sphere and in relation to the aforementioned entities are subjects against whom (or by which) the criminal offenses referred to in Legislative Decree 231/2001 are completed.

In particular, the figures that take on relevance for this purpose are only those of "public officials" and "persons in charge of public service".

Public officer and person in charge of public service

Pursuant to art. 357 of the Criminal Code, the person who "exercises a legislative, judicial or administrative public function" is considered a public official "for the purposes of criminal law".

For the same purposes, the administrative function governed by public law rules and authoritative acts and characterized by the formation and manifestation of the will of the public administration or by its carrying out by means of authoritative or certification powers is public".

Pursuant to art. 358 of the Criminal Code "those who, for whatever reason, provide a public service are in charge of a public service.

Public service must be understood as an activity regulated in the same forms as the

public function, but characterized by the lack of the powers typical of the latter, and with the exclusion of the performance of simple tasks of order and the provision of merely material work ".

On this point, the jurisprudence has clarified the following.

In order to identify whether the activity carried out by a subject can be qualified as public, pursuant to and for the purposes of art. 357 and 358 of the Criminal Code, the nature of the functions exercised has exclusive relevance, which must be classified among those of the public administration. On the other hand, none of the following are influential: the form of the legal entity, its constitution according to the norms of public law, nor its conducting business under a monopoly regime, nor the subordinate employment relationship of the agent with the employer body. In the context of subjects who perform public functions, the qualification of public official is then reserved to those who form or contribute to forming the will of the public administration or who carry out this activity by means of authoritative or certification powers, while that of public appointee is assigned by law residually to those who do not perform public functions but who also do not take care of order tasks or do not perform simply material work.

1.2. The "sensitive activities" and specific controls with reference to the types of crime identified. The control system

The art. 6, paragraph 2a) of Legislative Decree 231/2001 indicates, among the essential elements of the organization, management and control model, the identification of the so-called "sensitive" activities, ie those company activities within which the risk of commission of one of the crimes expressly referred to by Legislative Decree 231/2001.

The analysis carried out in the course of the Project made it possible to identify the activities of TAS SpA that could be considered "sensitive" with reference to the risk of committing the offenses referred to in Articles 24 and ss. of Legislative Decree 231/2001.

In order to prevent the commission of the aforementioned crimes, the activities abstractly exposed to a risk of criminal relevance and the specific controls implemented by TAS SpA relevant for the purpose of containing the risk of committing one or more crimes pursuant to art. 24 of Legislative Decree n. 231/01, are listed below.

Sensitive activities	Supervisory checks
<ul style="list-style-type: none"> - Use of public funds (national and EU in the form of grants, loans, subsidies and other disbursements) granted to TAS for staff recruitment and training. - Use of public funds (national and EU in the form of grants, loans, subsidies and other disbursements) granted to TAS for the renovation of buildings or for security upgrades. - Acquisition of public funds (national and EU in the form of grants, loans, subsidies and other disbursements) granted in favor of TAS. - Negotiation and stipulation of agreements with public entities through negotiated procedures (direct assignment or private negotiation) or public tender (open or restricted). - Execution of contracts stipulated with public entities (state, public bodies, company performing public services or of public need) - Management of relationships for obtaining authorizations and licenses for the exercise of company activities. - Management of relations with Bank of Italy (anti-money laundering). Fulfillments, inspections, measures. - Management of relations with Public Authorities. Fulfillments and inspections in the field of safety and hygiene in the workplace and legislation on the subject of work. - Management of relations with the Privacy Guarantor. Privacy obligations and inspections. - Management of relations with Public Authorities (INPS, INAIL, etc.). Fulfillments and inspections relating to employment contributions. - Management of relations with the Revenue Agency. Tax obligations and inspections. - Management of relations with Public 	<ul style="list-style-type: none"> - Protocol for managing relations with the PA - Commercial activity protocol with the PA - Protocol for managing relations with the PA for the acquisition and management of public funding - Protocol with subjects involved in judicial proceedings or who are called to make statements before the Judicial Authority - Management protocol for relations with third parties - Procedure for managing offers, contracts and orders - Tenders management procedure - Active cycle procedure - Management consultancy Procedure - Professional services purchased from third parties Procedure - Passive cycle procedure - Treasury procedure

<p>Authorities. Fulfillments and inspections regarding taxes and fees.</p> <ul style="list-style-type: none"> - Management of judicial disputes. 	
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Instrumental activities	Supervisory checks
<ul style="list-style-type: none"> - Staff selection and training. - Personnel Administration. - Management of gifts, gratuities and donations. - Management of spending budgets (purchase cycle). - Management of the expenses for advertising, for marketing and sponsorships. - Management of travel expenses of the employees (expense reports). - Stipulation of consultancy contracts - Management of the purchasing process - Cash management 	<ul style="list-style-type: none"> - Protocol for the hiring of the staff - Cash management protocol - Protocol for the purchase of goods and services - Protocol for the conferral of tasks and consultancy - Expense reimbursement protocol for use of company credit cards - Protocol for gifts and donations - Sponsorship protocol - Procedure for Professional Services purchased from third parties - Procedure for Supplier Qualification and evaluation - Procedure for the management of training - Management consulting procedure - Passive cycle procedure

2. CRIMES RELATING TO FALSE COINS, PUBLIC CREDIT CARDS AND STAMP VALUES

2.1 The types of crimes against public faith referred to by Legislative Decree 231/2001

In order to disseminate knowledge of the essential elements of the individual types of offenses against public faith provided for by Legislative Decree 231/01, we provide below a description, in summary form, of the crimes whose commission by subjects attributable to the Group company is connected to the liability regime for the companies themselves.

Counterfeiting of money, spending and introduction into the State, after agreement, of counterfeit money (Article 453 of the Italian Criminal Code)

The law punishes the counterfeiting or alteration of (national or foreign) currencies, the introduction into the State of altered or counterfeit currencies, the purchase of counterfeit or altered coins in order to put them into circulation;

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

The law punishes anyone who alters coins by decreasing their value in any way, or, with respect to coins thus altered, commits one of the facts indicated in the previous article;

Spending and introduction into the State, without agreement, of counterfeit money (Article 455 of the Italian Criminal Code)

The law punishes anyone who, outside the cases provided for in the previous articles, introduces into the territory of the State, purchases or holds counterfeit or altered coins in order to spend them or in any case put them into circulation;

Spending of counterfeit money received in good faith (Article 457 of the Italian Criminal Code).

The law punishes anyone who spends or otherwise puts into circulation counterfeit or altered coins received in good faith;

Forgery of revenue stamps, introduction into the State, purchase, possession or circulation of counterfeit revenue stamps (Article 459 of the Italian Criminal Code)

The law punishes the behaviors provided for by art. 453, 455 and 457 of the Italian Criminal Code, also in relation to the counterfeiting or alteration of revenue stamps and the introduction into the territory of the State, purchase, possession and circulation of counterfeit revenue stamps;

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

The law punishes the counterfeiting of watermarked paper used for the manufacture of public credit cards or revenue stamps, as well as the purchase, possession and sale of such counterfeit card;

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

The law punishes the manufacture, purchase, possession or sale of watermarks, IT tools, or instruments intended exclusively for the counterfeiting or alteration of coins, revenue stamps or watermarked paper, as well as holograms or other components of the currency intended for protection against counterfeiting or alteration;

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

The law punishes the use of counterfeit or altered revenue stamps, even if received in good faith.

2.2 The "sensitive activities" with reference to the types of crime identified. The control system

The art. 6, paragraph 2, lett. a) of the Legislative Decree 231/2001 indicates, as an essential element of the organization, management and control model, the identification of the so-called "sensitive" activities, ie those company activities within which the risk could arise of committing one of the offenses relevant for the purposes of application of Legislative Decree 231/01. The sensitive activities and the related monitoring controls are indicated below

Sensitive activities	Supervisory checks
- Cash management	- Cash management protocol - Treasury procedure

3. COMPUTER CRIMES AND ILLEGAL DATA PROCESSING

3.1 The types of offense referred to by Legislative Decree 231/2001

Knowledge of the structure and methods of carrying out the crimes, whose commission by qualified parties pursuant to art. 5 of Legislative Decree 231/2001 is connected to the liability regime for the Company, is functional to the prevention of the crimes themselves and therefore to the entire control system provided for by the Decree.

To this end, we report below a brief description of the offenses referred to in art. 24-bis of Legislative Decree 231/2001 (Computer crimes and illegal data processing):

Forgery of electronic documents (Article 491-bis of the Italian Criminal Code)

This crime extends the criminal prosecution of the crimes provided for in Book II, Title VII, Chapter III of the Criminal Code, or the hypothesis of falsity, material or ideological, committed on public acts, certificates, authorizations, private deeds or private acts, by a representative of the Public Administration or by a private individual, if the same concern an "electronic document with evidential effectiveness", ie an electronic document with at least a simple electronic signature.

"IT document" means the IT representation of legally relevant deeds, facts or data (Article 1, paragraph 1, letter p, Law 82/2005).

Unauthorized access to an IT or telematic system (Article 615-ter)

This offense punishes the conduct of those who enter illegally, i.e. by evading any form, even minimal, of barriers to access, in an IT or telematic system protected by security measures, or if he remains there against the will of those who have the right to exclude him.

Unauthorized possession and dissemination of access codes to IT or telematic systems (Article 615-quater)

This specific crime sanctions the conduct of those who illegally procure, reproduce, disseminate, communicate or deliver codes, keywords or other means suitable for accessing an IT or telematic system protected by security measures, or in any case providing indications or instructions in this sense, in order to procure a profit for oneself or others, or to cause harm to others.

Dissemination of equipment, devices or computer programs aimed at damaging or interrupting a computer or telematic system (Article 615-quinquies)

This rule sanctions the conduct of those who, in order to illegally damage a computer or telematic system, or the information, data or programs contained therein or pertinent to it, or to favor the interruption or alteration of its functioning, procures, produces, reproduces, imports, disseminates, communicates, delivers, or in any case makes

available to others equipment, devices or computer programs.

Unlawful interception, impediment or interruption of computer or telematic communications (Article 617-quater)

This rule punishes the conduct of anyone who, in a fraudulent manner, intercepts communications relating to a computer or telematic system or between multiple systems, prevents or interrupts them or reveals, through any means of information to the public, in whole or in part, the content of such communications.

Installation of equipment designed to intercept, prevent or interrupt computer or telematic communications (Article 617-quinquies)

The case in question sanctions the conduct of those who, outside the cases permitted by law, install equipment designed to intercept, prevent or interrupt communications relating to an IT or telematic system, or between multiple systems.

Damage to information, data and computer programs (Article 635-bis)

This offense punishes the conduct of anyone who destroys, damages, deletes, alters or suppresses information, data or computer programs of others, unless the fact constitutes a more serious crime.

Damage to information, data and computer programs used by the State or by another public body, or in any case of public utility (Article 635-ter)

This rule punishes the conduct of those who commit an act aimed at destroying, deteriorating, canceling, altering or suppressing information, data or computer programs used by the State or other public body or pertinent to them, or in any case of public utility, unless the fact constitutes a more serious offense.

Damage to IT or telematic systems (Article 635-quater)

The case in question punishes the conduct of 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, useless computer or telematic systems of others or seriously hinders their operation, unless the fact constitutes a more serious crime.

Damage to IT or telematic systems of public utility (Article 635-quinquies)

This specific provision incriminates the conduct described in the previous article 635-quater, if it is aimed at destroying, damaging, rendering, in whole or in part, computer or telematic systems of public utility unusable or to seriously hinder their functioning.

Computer fraud by the subject providing electronic signature certification services (Article 640-quinquies)

This rule punishes the person who provides electronic signature certification services if, in order to procure an unfair profit for himself or others or to cause damage to others, he violates the obligations established by law for the issue of a qualified certificate.

3.2 The "sensitive activities" with reference to the types of crime identified. The control system

The art. 6, paragraph 2, lett. a) of the Legislative Decree 231/2001 indicates, as an essential element of the organization, management and control model, the identification of the so-called "sensitive" activities, ie those company activities in which the risk arises of committing one of the offenses relevant for the purposes of application of Legislative Decree 231/01. The sensitive activities and the related monitoring controls are indicated below

Sensitive activities	Supervisory checks
Management of information systems and networks	- Integrated IT security protocol

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4. CORPORATE OFFENSES

4.1 The types of corporate crimes referred to by Legislative Decree 231/2001

Knowledge of the structure and methods of carrying out the crimes, whose commission by qualified parties pursuant to art. 5 of Legislative Decree 231/2001 is linked to the liability regime for the company, is functional to the prevention of the crimes themselves and therefore to the entire control system provided for by the decree.

False corporate communications (articles 2621, 2621 bis and 2622 cc)

The offense is committed through the exposure in financial statements, reports or other corporate communications required by law, addressed to shareholders or the public, of material facts that do not correspond to the truth, even if subject to assessments, on the economic, equity or financial situation of the company or group to which it belongs with the intention of deceiving shareholders or the public; or through the omission, with the same intention, of information on the same situation whose disclosure is required by law.

The penalty is reduced if the facts described above are minor, taking into account the nature and size of the company and the methods or effects of the conduct.

Lastly, art. 2622 of the Italian Civil Code provides for false corporate communications from listed companies

Failure to communicate the conflict of interest (art. 2629-bis. Cc)

This criminal offense can be configured in the cases in which, the Director or the member of the management board of a company with securities listed on regulated markets in Italy or in another State of the European Union or disseminated to the public to a significant extent pursuant to item 116 of the consolidated act as per legislative decree no. 58 and subsequent amendments, or of a subject supervised pursuant to the consolidated act as per legislative decree no. 385, of the aforementioned consolidated text referred to in the legislative decree n. 58 of 1998, of the law of 12 August 1982, n. 576, or of the legislative decree 21 April 1993, n. 124, violates the obligations under article 2391.

False in prospectus (art. 2623 of the civil code now art. 173 of the consolidated act as per legislative decree no. 58 of 24 February 1998).

This criminal offense consists in the exposure, in the prospectuses required for the purposes of the investment solicitation or admission to listing on regulated markets, or in the documents to be published on the occasion of public purchase or exchange offers, of false information capable of inducing error or conceal data or news with the same intention.

It is specified that:

- there must be awareness of the falsity and the intention to deceive the recipients of the prospectus;
- the conduct must be capable of misleading the recipients of the prospectus;
- the conduct must be aimed at obtaining an unfair profit for oneself or for others;
- the sanction is more serious if the criminal conduct has caused financial damage to the recipients of the prospectus.

Falsehood in the reports or communications of the auditing firm (Article 2624 of the Italian Civil Code)

The offense consists in false attestations or concealment of information by the auditors concerning the economic, equity or financial situation of the company, body or subject being audited.

It is specified that:

- active subjects are the managers of the auditing company; so that the members of the administration and control bodies and the employees of the audited company may be involved by way of aiding and abetting in the crime;
- there must be awareness of the falsity and the intention to deceive the recipients of the communications;
- the conduct must be capable of misleading the recipients of the communications;
- the conduct must be aimed at obtaining an unfair profit for oneself or for others;
- the sanction is more serious if the conduct caused financial damage to the recipients of the communications.

With regard to the above crime, it should be noted that the decree protecting savings has introduced a new art. 174 bis which, as a special rule, incriminates the facts of forgery in the prospectus with regard to companies with listed shares, companies controlled by them and companies that issue financial instruments disseminated to the public to a significant extent pursuant to article 116.

The art. 2624 of the civil code was repealed by paragraph 34 of art. 37, Legislative Decree 27 January 2010, n. 39. However, the repealed case was reformulated in the same substantive terms by art. 27 of Legislative Decree 39/2010 which, for reasons of pure caution, was mapped in the Special Section of this Model. Below is the text of the article introduced.

False in prospectus (art. 2623 cc now art. 173 of the consolidated text referred to in the decree. Now art. 27 Legislative decree no. 39/2010)

The offense consists in false attestations or concealment of information by the auditors concerning the economic, equity or financial situation of the company, body or subject being audited.

It is specified that:

- active subjects are the managers of the auditing company; so that the members of the administration and control bodies and the employees of the audited company may be involved by way of aiding and abetting in the crime;
- there must be awareness of the falsity and the intention to deceive the recipients of the communications;
- the conduct must be capable of misleading the recipients of the communications;
- the conduct must be aimed at obtaining an unfair profit for oneself or for others;
- the sanction is more serious if the conduct caused financial damage to the recipients of the communications.

With regard to the above crime, it should be noted that the decree protecting savings has introduced a new art. 174 bis which, as a special rule, incriminates the facts of forgery in the prospectus with regard to companies with listed shares, companies controlled by them and companies that issue financial instruments disseminated to the public to a significant extent pursuant to article 116.

Falsehood in the reports or communications of the auditing company (art. 2624 of the civil code) repealed by paragraph 34 of art. 37, Legislative Decree 27 January 2010, n. 39

The offense consists in false attestations or concealment of information by the auditors concerning the economic, equity or financial situation of the company, body or subject being audited.

It is specified that:

- active subjects are the managers of the auditing company; so that the members of the administration and control bodies and the employees of the audited company may be involved by way of aiding and abetting in the crime;
- there must be awareness of the falsity and the intention to deceive the recipients of the communications;
- the conduct must be capable of misleading the recipients of the communications;
- the conduct must be aimed at obtaining an unfair profit for oneself or

- for others;
- the sanction is more serious if the conduct caused financial damage to the recipients of the communications.

With regard to the above crime, it should be noted that the decree protecting savings has introduced a new art. 174 bis which, as a special rule, incriminates the facts of forgery in the prospectus with regard to companies with listed shares, companies controlled by them and companies that issue financial instruments disseminated to the public to a significant extent pursuant to Article 116.

The art. 2624 of the civil code was repealed by paragraph 34 of art. 37, Legislative Decree 27 January 2010, n. 39. However, the repealed case was reformulated in the same substantive terms by art. 27 of Legislative Decree 39/2010 which, for reasons of pure caution, was mapped in the Special Section of this Model. Below is the text of the article introduced.

Falsehood in the reports or communications of the persons in charge of the statutory audit (Article 27 of Legislative Decree no. 39/10)

Those responsible for the statutory audit who, in order to obtain an unfair profit for themselves or others, in relationships or other communications, with the awareness of the falsehood and the intention to deceive the recipients of the communications, attest to the false or conceal information concerning the economic, patrimonial or financial situation of the company, entity or subject subjected to audit, in a manner suitable to mislead the recipients of the communications on the aforementioned situation, are punished, if the conduct did not cause them patrimonial damage, with the arrest for up to one year.

If the conduct referred to in paragraph 1 has caused financial damage to the recipients of the communications, the penalty is imprisonment from one to four years.

If the act envisaged in paragraph 1 is committed by the person in charge of the statutory audit of a public interest body, the penalty is imprisonment from one to five years.

If the fact provided for in paragraph 1 is committed by the person in charge of the statutory audit of a public interest entity for money or other benefits given or promised, or in collaboration with the directors, general managers or statutory auditors of the company subject to audit, the penalty of referred to in paragraph 3 is increased by up to half.

The penalty provided for in paragraphs 3 and 4 applies to anyone who gives or promises benefits as well as to general managers and members of the administrative body and the supervisory body of the public interest entity subject to statutory audit, who have contributed to commit the deed.

Prevention of control (Article 2625 of the Italian Civil Code)

The offense consists in preventing or hindering, by concealing documents or other suitable devices, the performance of the control or auditing activities legally attributed to the shareholders, to other corporate bodies, or to the auditing companies.

It is specified that:

- active subjects are the directors;
- it constitutes a criminal offense, which can be prosecuted upon complaint by a party, if the conduct caused damage to the shareholders.

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

This offense can occur when the capital of the company is fictitiously formed or increased through the assignment of shares or quotas, in an overall amount greater than the amount of the share capital; shares or quotas are mutually subscribed; contributions of assets in kind, credits or the company's assets, in the event of transformation, are significantly overvalued.

It should be noted that the active subjects are the directors and the conferring shareholders.

Undue return of contributions (Article 2626 of the Italian Civil Code)

The case in question sanctions, except in cases of legitimate reduction of the share capital, the return, even simulated, of the contributions to the shareholders or the release of the same from the obligation to make them.

It should be noted that the active parties are the directors.

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

This case penalizes the distribution of profits or advances on profits not actually achieved or destined by law to reserves, or the distribution of reserves, even if not set up with profits, which cannot be distributed by law.

Please note that:

- active subjects are the directors;
- the return of profits or the replenishment of reserves before the deadline set for the approval of the financial statements sets up a method for extinguishing the crime.

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

The offense is completed with the purchase or subscription, outside the cases permitted by law, of shares or quotas or of the parent company that causes damage to

the integrity of the share capital or of the reserves that cannot be distributed by law.

Please note that:

- active subjects are the directors;
- the reconstitution of the share capital or reserves before the deadline set for the approval of the financial statements, relating to the financial year in relation to which the conduct was carried out, constitutes a method of extinguishing the crime.

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

The case in point occurs with the carrying out, in violation of the provisions of the law for the protection of creditors, of reductions in share capital or mergers with other companies or divisions, which cause damage to creditors.

Please note that:

- active subjects are the directors;
- the compensation of the damage to creditors before the judgment sets up a method for extinguishing the crime.

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

The offense is completed with the distribution of corporate assets among the shareholders before the payment of the corporate creditors or the setting aside of the sums necessary to satisfy them, which causes damage to the creditors.

Please note that:

- active subjects are the liquidators;
- compensation for damage to creditors before judgment is a way of extinguishing the crime.

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

The offense in question is completed when the directors, general managers, managers responsible for preparing the corporate accounting documents, statutory auditors and liquidators, when, even through a third party, solicit or receive, for themselves or for others, money or other benefits not due, or accept the promise, to perform or omit an act in violation of the obligations inherent in their office or the obligations of loyalty. The offense is also configurable by those who, in the organizational context of the company or private entity, exercise managerial functions other than those of the subjects referred to in the previous period.

The law provides for a reduced penalty if the offense is committed by whoever is

subject to the management or supervision of one of the subjects indicated in the first paragraph.

Criminal liability for the above crime is conceivable, even towards the person who, directly or through a third party, offers, promises or gives money or other benefits not due to the aforementioned persons

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

The offense in question is committed against anyone who offers or promises money or other benefits not due to directors, general managers, managers responsible for preparing corporate accounting documents, auditors and liquidators, of companies or private entities, as well as to those who work in them with the exercise of managerial functions, so that they perform or omit an act in violation of the obligations inherent to their office or the obligations of loyalty if the offer or promise is not accepted.

The offense also exists when the directors, general managers, managers responsible for preparing corporate accounting documents, auditors and liquidators, of companies or private entities, as well as those who work in them with the exercise of managerial functions, solicit for themselves or for others, including through a third party, a promise or donation 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 .

Unlawful influence on the shareholders' meeting (art. 2636 of the civil code)

The "typical conduct" provides that a majority in the shareholders' meeting is determined, by simulated acts or by fraud, in order to obtain, for oneself or for others, an unfair profit.

Stock manipulation (Article 2637 of the Italian Civil Code)

The realization of the case foresees that false news is spread or simulated transactions or other artifices are put in place, concretely suitable to cause a significant alteration of the price of financial instruments, listed or unlisted, or to significantly affect the public's trust in the capital stability of banks or banking groups.

Obstacle to the exercise of the functions of public supervisory authorities (Article 2638 of the Italian Civil Code)

Criminal conduct is carried out through the exposure in communications to the supervisory authorities required by law, in order to hinder their functions, of material facts that do not correspond to the truth, even if subject to assessments, on the economic, equity or financial situation of the subjects subject to supervision; or through the concealment by other fraudulent means, in whole or in part, of facts that should have been communicated, concerning the situation itself.

Criminal conduct also occurs when the functions of the supervisory authorities are intentionally obstructed in any form, including through the omission of the necessary communications.

It is specified that:

- active subjects are the directors, general managers, statutory auditors and liquidators of companies or entities and other subjects subject by law to the public supervisory authorities, or subject to obligations towards them;
- responsibility is also recognized in the event that the information relates to assets owned or administered by the company on behalf of third parties.

4.2 The "Sensitive activities" with reference to the types of crime identified. The control system

The sensitive activities identified with reference to the corporate crimes referred to in art. 25-ter of Legislative Decree 231/2001 and the related controls are as follows:

Sensitive activities	Supervisory checks
<ul style="list-style-type: none"> - Preparation of the financial statements and explanatory notes and all other corporate communications required by law (directed to shareholders or the public) - Management of contractual service relationships with Group companies - Management of relations with the board of statutory auditors, independent auditors and shareholders. Drafting, keeping and conservation of documents over which they could exercise control - Operations on own shares and quotas, capital operations and allocation of profits - Transactions in conflict of interest in carrying out the operations of the decision-making bodies - Capital Operations Management - Financial and corporate communications 	<ul style="list-style-type: none"> - Control system pursuant to Legislative Decree n. 262/2005 - Protocol for the preparation of financial statements, reports, corporate communications in general - Protocol for managing relations with the Board of Statutory Auditors, the Managers of the statutory audit and the shareholders - Management protocol for relations with third parties - Active cycle procedure - Passive cycle procedure - Accounting closures procedure - Treasury procedure - Personal procedure - Related party procedure - Internal dealing procedure - Procedure for registering relevant persons - With regard to corruption between private individuals and the incitement to

<ul style="list-style-type: none"> - Communications to the Authorities responsible for supervising the banking sector and managing relations with them. - Preparation of the prospectuses required for the investment solicitation or of the documents to be published on the occasion of public purchase or exchange offers - Management of the formalities envisaged in relation to the shareholders' meetings - Transaction with related parties - Revenue accounting - Passive cycle management - Relations with third parties (customers, agents, business partners, consultants, service providers, certifiers, etc) 	<p>corruption between individuals, all the Procedures / protocols indicated in the section relating to crimes against the PA, aimed at regulating relevant sensitive and instrumental activities, are referred here as well.</p>
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5. OFFENSES RELATING TO MARKET ABUSE

5.1 Premise

The art. 9 of the law n. 62/2005, which implemented Directive 2003/6 / EC on market abuse, as well as having made a series of changes to Legislative Decree no. 58/98 (Consolidated Law on Finance - TUF) also introduced art. 25-sexies, relating to the administrative liability of legal persons. The main changes to the TUF include the updating of the regulations for issuers on the subject of corporate disclosure, the extension of CONSOB's supervisory and investigative powers, the review of crimes relating to market abuse, as well as the introduction of new administrative offenses in this area. In this latter regard, the new discipline, in addition to sanctioning a tightening of the penalties envisaged for the aforementioned crimes, has established a system based on the so-called "double track" for market abuse, on the basis of which, in addition to the criminal penalties provided for in the matter, specific administrative penalties of a pecuniary nature are added, imposed directly by CONSOB, in the event that an identical commission action carried out, even negligently, is configurable as an administrative offense.

On the basis of the legislation in question, at present, the entity can be called to answer both for the criminal offenses and the administrative offenses envisaged in the field of market abuse. In the first case, the range of predicate offenses taken into consideration by Legislative Decree 231/01 has been expanded, also including the innovative criminal offenses of "abuse of privileged information" ¹ (art. 184 TUF) and "market

manipulation" (art. 185 TUF). In the second case, the entity responds pursuant to art. 187-quinquies TUF, the new administrative offenses of the same name being applicable to legal persons ("abuse of privileged information" pursuant to art. 187-bis and "market manipulation" pursuant to 187-ter TUF), also introduced by the 2004 Community Law.

As for the cases of abuse of privileged information, it should be noted that any price sensitive information can assume relevance pursuant to and for the effects of the regulations in question. It is equally clear how price sensitive news can be generated in the performance of any business activity, making it extremely difficult to fully detail the individual reference activities.

By way of example, the following can be considered relevant in this sense:

- the preparatory activity for the adoption of a resolution by the Board of Directors;
- the drafting of the resolutions of the BoD;
- the conservation of BoD resolutions;
- the preparation of accounting and / or forecast data (attachments to the financial statements, notes to attachments, etc.);
- the preparation of communications to shareholders and the market relating to the economic, equity and financial situation of the Company (annual and consolidated financial statements accompanied by the relative management report, quarterly and half-yearly reports, etc.);
- the preparation of information prospectuses;
- the preparation of the industrial plan;
- the management of relations with the auditing firm regarding the communication activity by the latter to third parties regarding the economic, equity or financial situation of the Company;
- the management and communication of news / data relating to the Group to the outside world (relations with institutional investors, price sensitive press releases);
- the preparation of communications to the Supervisory Authorities
- extraordinary corporate transactions;
- transactions involving treasury shares;
- issuing debt securities;
- the purchase / sale of a significant and / or strategic shareholding;
- extraordinary operations on capital;
- management of litigation activities;
- strategic business information.

¹ Art. 181 L. n. 62/2005, provides a specific indication regarding the notion of inside information. This is information of a precise nature, which has not been made public, concerning, directly or indirectly, one or more issuers of financial instruments or one or more financial instruments which, if made public, could significantly affect the prices of such financial instruments. Information is considered to be of a

precise nature if :

- It refers to a set of circumstances that exists or that can reasonably be expected to come into existence or to an event that has occurred or that can reasonably be expected to occur;
- It is sufficiently specific to allow conclusions to be drawn on the possible effect of the set of circumstances or the event referred to in the previous point on the prices of financial instruments.

By information which, if made public, could significantly affect the prices of financial instruments, we mean information that a reasonable investor would presumably use as one of the elements on which to base their investment decisions.

By relevant information we mean information suitable for becoming inside information, which has not yet assumed the characteristics of precision required by the aforementioned art. 181.

5.2 The "Sensitive activities" with reference to the types of crime identified. The control system

The art. 6, paragraph 2, lett. a) of the Legislative Decree 231/2001 indicates, as an essential element of the organization, management and control model, the identification of the so-called "sensitive" activities, ie those company activities in which the risk arises of committing one of the offenses relevant for the purposes of application of Legislative Decree 231/01. Except for what has been highlighted in the previous paragraphs, in addition, the following sensitive activities and related controls are noted

Sensitive activities	Supervisory checks
<ul style="list-style-type: none"> - Balance approval - Management of price sensitive news - Fulfillment of transparency obligations (communications to CONSOB) - Management of the relationships with CONSOB and corporate obligations - Communications to Italian Stock Exchange and subscription of the financial statements by the manager in charge 	<ul style="list-style-type: none"> - By-laws - Code of Self-discipline of the Italian Stock Exchange - Report on the Corporate Governance - Shareholders' meeting regulations - Internal Dealing Procedure - Procedure for the management of so-called price sensitive news - Establishment / updating insider register - Procedure for transactions with related parties

6. CRIMES CARRIED OUT FOR THE PURPOSE OF TERRORISM OR SUBVERSION OF THE DEMOCRATIC ORDER AND CRIMES AGAINST INDIVIDUAL PERSONALITY

6.1 Premise

Taking into account the partial coincidence of sensitive activities, abstractly exposed to the risk of carrying out crimes with the purpose of terrorism or subversion of the democratic order and against the individual personality, it was decided, in order to avoid unnecessary duplication of certain parts of this model, to proceed to a unitary treatment of the aforementioned cases.

Therefore, the activities in which the risk of committing terrorist offenses may lurk were detailed and the activities in which crimes against the individual personality can potentially be integrated were then indicated.

Knowledge of the structure and methods of carrying out the crimes, whose commission - by the subjects referred to in art. 5 of Legislative Decree 231/01 - is connected to the liability regime for the company, is functional to the prevention of the crimes themselves and, therefore, to the preparation of an adequate control system. Therefore, we will proceed to indicate in detail the crimes taken into consideration in this special section.

6.2 The types of crime with the purpose of terrorism or subversion of the democratic order

A brief description is given below of the contents of art. 25-quater (Crimes with the purpose of terrorism or subversion of the democratic order) introduced in the body of Legislative Decree 231/2001 by art. 3 of the law 14 January 2003, n. 7.

The article in question provides for the application of pecuniary and disqualifying sanctions to the company, if certain crimes relating to terrorism or against the democratic order are committed within the same, or if their execution is facilitated.

These are, in particular, "crimes having the purpose of terrorism or subversion of the democratic order, provided for by the criminal code and special laws" (Article 25-quater, paragraph 1), as well as crimes, other than those indicated, "Which have in any case been implemented in violation of the provisions of article 2 of the International Convention for the Suppression of the Financing of Terrorism made in New York on December 9, 1999" (article 25-quater, paragraph 4).

The generic nature of the references made by art. 25-quater creates many problems with reference to the exact identification of the criminal offenses that may lead to the application of the regulations provided for by Legislative Decree 231/2001.

As for the category of "crimes having the purpose of terrorism or subversion of the democratic order, provided for by the criminal code and special laws", it is possible, however, to identify the main predicate offenses of liability pursuant to Legislative Decree 231/2001:

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

This law punishes anyone who promotes, establishes, organizes, directs or finances associations that aim to commit violent acts with terrorist or subversive purposes of the democratic order.

Assistance to associates (Article 270-ter of the Italian Criminal Code)

This rule punishes those who shelter or provide food, hospitality, means of transport, communication tools to any of the people who participate in associations with terrorist or subversive purposes.

On the other hand, as regards the crimes referred to in the New York Convention, it is noted that the latter punishes anyone, who illegally and maliciously provides or collects funds knowing that they will be, even partially, used to carry out:

- acts aimed at causing the death or serious injury of civilians, when an action aimed at intimidating a population, or coercing a government or an international organization is carried out;
- acts constituting a crime pursuant to the Conventions on: flight and navigation safety; protection of nuclear material; protection of diplomatic agents; repression of attacks through the use of explosives.

The punishment exists for all accomplices and even if the funds are not actually used for the commission of the crimes described above.

6.3 The types of offenses against the individual

The framework of the measures introduced by the law of 01 August 2003, n. 228, to suppress the phenomenon of trafficking in persons, is completed with the provision of financial and disqualifying sanctions against entities, in the terms clarified in the general part of this model, when the subjects who represent them or who hold the particular offices provided for by decree, commit crimes against the individual.

To this end, art. 5, introduces art. 25-quinquies, entitled: "Administrative sanctions against legal persons, companies and associations for crimes against the individual".

The crimes taken into consideration are:

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

The law punishes anyone who exercises powers over a person corresponding to those of the right of ownership or whoever reduces or maintains a person in a state of continuous subjection, forcing him to work or sexual performance or to begging or in any case to services that involve exploitation.

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

The law punishes anyone who induces a person under the age of eighteen or favors or exploits child prostitution.

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

The law punishes anyone who exploits minors under the age of eighteen in order to make pornographic performances or to produce pornographic material, or even those who trade in said pornographic material.

Possession of pornographic material (art. 600 quater of the criminal code)

The law punishes anyone outside the hypotheses provided for by art. 600 ter of the Criminal Code, knowingly procures or disposes of pornographic material produced through the exploitation of minors under the age of eighteen.

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

The law punishes anyone who organizes or propagandizes trips aimed at the use of prostitution activities to the detriment of minors or in any case including this activity.

Human trafficking (Article 601 of the Italian Criminal Code)

The law punishes anyone who commits trafficking in a person who is in the conditions referred to in art. 600 of the Italian Criminal Code or, in order to commit the crimes referred to in the first paragraph of the same article, induces it by deception or compels it by violence or threat, abuse of authority or taking advantage of a situation of physical or mental inferiority or of a situation of necessity, or by promising or giving money or other advantages to the person who has authority over it, to enter or reside or leave the territory of the State to move within it.

Purchase or sale of slaves (Article 602 of the Criminal Code)

The law punishes anyone, except for the cases indicated in art. 601 of the Criminal Code, acquires alienation or transfers a person who is in one of the conditions referred to in art. 600.

6.4 The "sensitive activities" with reference to the types of crime identified. The control system

The analysis of business processes made it possible to identify the activities within which the above-mentioned offenses could abstractly be committed. The sensitive activities identified are listed below, together with the oversight controls.

Sensitive activities	Supervisory checks
<ul style="list-style-type: none"> - Conclusion of contracts with Internet Providers regarding the supply of digital content. - Use by the Recipients of computer systems owned by the Company or in any case attributable to it. - Alliances and supply relationships with countries at risk 	<ul style="list-style-type: none"> - Protocol for the purchase of goods and services - Product purchase / general Services procedure - Procedure for management consultancy

7. TRANSNATIONAL OFFENSES

7.1 The types of transnational crimes

The Law n. 146 of 16 March 2006 has implemented the United Nations Convention against organized crime (this Convention is also known as the Palermo Convention in consideration of the place where it was signed on 15 September 2000) and the related Additional Protocols. The purpose of the Convention is to promote cooperation between States to prevent and combat transnational organized crime, Article 1 of the Convention, the text of which is published in Guide to Law, No. 17, 2003 pg. 23).

The fulcrum of this legislative provision is art. 3 where the notion of transnational crime is defined (Art. 3 L. 146/2006: "For the purposes of this law, the offense punished with a prison sentence of no less than four years is considered a transnational crime, in case an organized criminal group is involved).

This rule identifies, as an indefectible constitutive element, the involvement of an organized criminal group, without, however, specifying its requirements. Therefore, in order to correctly interpret the provision in question, it is necessary to refer to the aforementioned Convention. The latter represents an important interpretative tool, where the national standard presents indeterminacy requirements. The art. 2 of the Convention defines, as an international legal regulatory element, the organized criminal group as "a structured group, existing for a period of time, composed of three or more persons who act in concert in order to commit one or more serious crimes in order to obtain, directly or indirectly, a financial advantage or other material advantage".

In order to correctly identify transnational offenses, the list of offenses attached to this Model is referred to.

7.2 The "sensitive activities" with reference to the types of crime identified. The control system

The analysis of company processes made it possible to identify the activities in which the types of offenses referred to in Law 146/2006 could abstractly be committed (pursuant to Article 10, paragraph 10, of Law 146/2006, the administrative offenses envisaged by the aforementioned article are subject to the provisions of Legislative Decree 231/2001). The sensitive activities identified are listed below.

Sensitive activities	Supervisory checks
<ul style="list-style-type: none"> - Relations with foreign parties for aspects relating to the acquisition or supply of services, consultancy, etc. - Management of transnational litigation - Foreign investments and financial transactions 	<ul style="list-style-type: none"> - Protocol for the purchase of goods and services - Protocol for the conferral of assignments and consultancy - Protocol for relations with subjects involved in judicial proceedings, or who are called to make statements in front of the judicial authorities - Protocol for investments and financial transactions with counterparties - Procedure for management consultancy - Purchase procedure for general products / services

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8. CRIMES OF MANSLAUGHTER AND PERSONAL INJURY COMMITTED WITH VIOLATION OF ACCIDENT PREVENTION RULES AND ON THE PROTECTION OF HYGIENE AND HEALTH AT WORK.

8.1 The crimes of manslaughter and negligent injuries referred to in Legislative Decree no. 231/2001

The Law 3 August 2007 n. 123 (Measures regarding the protection of health and safety in the workplace and delegation to the Government for the reorganization and reform of the relevant legislation) and the Legislative Decree 9 April 2008 n. 81 (Implementation of Article 1 of Law 123/07 regarding the protection of health and safety in the workplace) have expanded the administrative liability of the Bodies with the introduction of new offenses related to the violation of accident prevention, health and safety regulations and workplace hygiene. In particular, article 25-septies was introduced into Legislative Decree 8 June 2001, no. 231, which expands the catalog of so-called predicate offenses by incorporating the criminal hypotheses of "manslaughter and serious or very serious negligent injuries, committed in violation of accident prevention regulations and on the protection of hygiene and health at work".

Following are the crimes abstractly achievable pursuant to art. 25 septies:

- Art. 589 Criminal Code Manslaughter
- Art. 590 - Negligent personal injury
- Art. 583 - Aggravating circumstances.

8.2 The system of powers regarding the safety and health of workers

Premise

The workers' health and safety sector was reformed by Legislative Decree 9 April 2008 no. 81, which repealed all pre-existing laws on the subject.

The law requires the employer to identify and implement a permanent and organic management system aimed at identifying, evaluating, reducing and constantly controlling risk factors for the health and safety of workers by planning prevention activities, information, training and consultation of workers and their representatives, as well as the organization of a prevention and protection service.

The main figures provided for by the law are:

a. Employer

By employer we mean pursuant to art. 2 co. 1 letter b) Legislative Decree 81/08 the person in charge of the employment relationship with the worker or, in any case, the person who, according to the type and structure of the organization in which the worker

works, has the responsibility of the company itself or of the production unit as it exercises decision-making and spending powers. In the event of non-identification, or identification that does not comply with the above criteria, the employer coincides with the top management body.

Based on art. 17 of Legislative Decree n. 81/08, the tasks of the Employer, which cannot be delegated, are:

the assessment of all risks with the consequent preparation of the document required by art. 28;

the designation of the head of the risk prevention and protection service.

b. Manager

Legislative Decree 81/08, in art. 2 co. 1 letter d) defines manager the person who, by virtue of professional skills and within the limits of hierarchical and functional powers appropriate to the nature of the assignment conferred on him, implements the directives of the employer, organizing the work activity and supervising it.

c. Supervisor

The Legislative Decree 81/08, art. 2 co. 1 letter e) defines supervisor the person who, by reason of the professional skills and within the limits of the hierarchical and functional powers appropriate to the nature of the assignment conferred on him, supervises the work activity and guarantees the implementation of the directives received, checking their correct execution by the workers and exercising a functional power of initiative (eg team leaders, department heads, etc.).

d. Head of the Prevention and Protection Service (hereinafter RSPP)

In accordance with art. 2 co. 1 letter f) Legislative Decree 81/08, the RSPP is the person in possession of the skills and professional requirements referred to in article 32, designated by the employer, to whom he responds, to coordinate the risk prevention and protection service.

Based on art. 33 Legislative Decree. 81/08 the professional risk prevention and protection service (SPP) provides to:

- the identification of risk factors, risk assessment and identification of measures for the safety and health of the workplace, in compliance with current legislation on the basis of specific knowledge of the company organization;
- elaborate, to the extent of its competence, the preventive and protective measures referred to in art. 28, co. 2, and the control systems of these measures;
- elaborate the safety procedures for the various company activities;
- propose information and training programs for workers;
- participate in consultations on the protection of health and safety at work, as well as in the periodic meeting pursuant to art. 35;
- provide workers with the information referred to in art. 36.

e. Competent doctor

The art. 2 co. 1 letter h) Legislative Decree n. 81/08 clarifies that the competent doctor is the doctor, in possession of one of the qualifications and the educational and professional requirements referred to in art. 38, which collaborates, in accordance with the provisions of art. 29 co. 1, with the employer for the purposes of risk assessment and is appointed by the same to carry out health surveillance and for all the other tasks provided for in the same Legislative Decree.

f. Safety Representative (hereinafter RLS)

The workers' safety representative is - pursuant to art 2 co. 1 letter i) Legislative Decree 81/08 - the person elected or designated to represent workers with regard to aspects of health and safety at work.

8.3 The "sensitive activities" with reference to the types of crime identified. The control system

All those activities that to some extent pertain to the management of regulatory compliance with regard to health, safety and hygiene in the workplace have been deemed relevant pursuant to and by effect of art. 25 septies. These are indicated below.

Sensitive activities	Supervisory checks
<ul style="list-style-type: none"> - Risk identification. - Identification of specific risks. - Preparation and updating of the risk assessment document. - Identification of safeguards to cover the risks highlighted in the DVR. - Development of the safety plan and preparation of the safeguards to cover the risks highlighted in the DVR. - Appointment of the RSPP. - Appointment of the competent doctor. - Determination of the safety budget and spending powers. - Development of safety procedures. - Signing of contracts with external consultants / service providers regarding the safety and health of workers. - Management of relations with external consultants / service providers. - Information and training concerning the 	<ul style="list-style-type: none"> - Workplace safety procedures - Documents for the risk assessment related to health and safety of workers

<p>safety and health of workers (e.g. use of plants, use of PPE, specific risks, etc.).</p> <ul style="list-style-type: none"> - PPE management (delivery and traceability). - Control over the use of PPE. - PPE maintenance. 	
<ul style="list-style-type: none"> - Property maintenance. - Direction and execution of works - Checks concerning at the maintenance of the properties. - Checks concerning at the maintenance of the fire-fighting devices. - Traceability and documentability of maintenance activities. - Traceability and documentability of the adequacy control activities of maintenance interventions. - Management of aspects related to periodic medical examinations. - Assessment of the health status of the worker with reference to the specific tasks to which he is assigned. - Health investigations on the workplace. - Management of health equipment and first aid requirements. - Proposal of training and information programs. - Participation in consultations on health and safety protection. - Management of the constant improvement of workplace safety. 	

9. OFFENSES RELATING TO MONEY LAUNDERING, RECEIPT AND USE OF MONEY, GOODS OR OTHER UTILITIES OF ILLEGAL ORIGIN AND SELF-LAUNDERING

9.1 The types of offenses relating to money laundering, receiving stolen goods and use of money, goods or other benefits of illicit origin and self-laundering

Receiving (Article 648 of the Criminal Code)

The law punishes anyone outside the cases of participation in the crime, 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 to make them buy, receive or conceal. The aforementioned provisions also apply when the perpetrator of the crime from which the money or things originated is not attributable or is not punishable or when there is no condition of admissibility referring to this crime.

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

The law punishes anyone outside the cases of participation in the crime, anyone who replaces or transfers money, goods or other benefits deriving from a non-culpable crime, or carries out other operations in relation to them, in order to hinder the identification of their criminal origin.

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

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

The law punishes anyone outside of the cases of participation in the crime of receiving stolen goods and money laundering, who uses money, goods or other benefits deriving from a crime in economic or financial activities. The penalty is increased when the crime is committed in the exercise of a professional activity.

Self-laundering (Article 648-ter.1c.p.)

The law punishes anyone who, having committed or contributed to committing a crime without negligence, employs, replaces, transfers, in economic, financial, entrepreneurial or speculative activities, money, goods or other benefits deriving from the commission of this crime, in a manner as to concretely hinder the identification of their criminal origin.

Conduct for which money, goods or other utilities are destined for mere use or personal enjoyment are not punishable.

The penalty is increased when the facts 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 leading to further consequences or to ensure evidence of the crime and the identification of assets, money and other benefits deriving from the crime.

It is considered appropriate to express here certain specific considerations in relation to the case of self-laundering linked to the methodology underlying the preparation of the organizational model of TAS.

In detail, it is noted that the exclusion of the reserve clause which in the past limited the possibility of making money laundering if the illicit profit were to be found from the crime committed by the same agent or to whose realization he had contributed, in abstract terms, has resulted in a substantial expansion of sensitive activities that in a criminal context can procure a patrimonial advantage to the Company.

Confindustria has provided some useful information for the purposes of updating the Organizational models on the subject of self-laundering. In particular, in the aforementioned circular it was noted that the legislator did not decide to specify how the generic reference to "non-culpable crime" as a basic crime of self-laundering should be understood. Therefore it is not clear whether any liability of the entity is limited to cases in which the basic offense falls within the predicate offenses referred to in Decree 231, or whether it can also occur in the presence of different cases.

This aspect obviously has considerable consequences on the practical and applicative level, since assuming the institution of liability for all the crimes envisaged in our legal system, such as basic self-laundering crimes, would mean overloading the prevention system activated by enterprise, nullifying its effectiveness. In fact, on an operational level, an almost impracticable updating of the Organizational Model would result.

On the other hand, however, according to Confindustria, the extensive interpretation seems to violate the fundamental guarantees of protection provided for by Decree 231. In fact, in implementation of the principle of legality envisaged therein, "the entity cannot be held responsible for a fact constituting a crime if its administrative liability in relation to that offense and the related penalties are not expressly provided for by a law that came into force before the commission of the fact".

Therefore, in the light of the reference to these guarantees - which the legal system provides for criminal liability - self-laundering should be relevant for the purposes of any liability of the entity only if the basic crime falls within the presupposed ones strictly provided for by the Decree 231.

Otherwise, in fact, the catalog of predicate offenses would end up being completely indefinite, through the implicit reference to a series of non-culpable offenses not expressly indicated.

It has also been correctly pointed out that a similar mechanism of indeterminate postponement was adopted by the legislator on the occasion of the inclusion in the

catalog of the predicate offenses of the associative crimes referred to in Articles 416 and 416-bis of the Criminal Code. The Supreme Court has had the opportunity to express itself against this approach, which reiterated the need to respect the principle of mandatory nature in order to ensure real effectiveness of the Organizational Models in terms of prevention. This is based on the consideration that, if a different approach is adopted, in order to avoid possible imputations, the Models should be updated taking into account also crimes not covered by Decree 231, which would make it impossible to draft an effective supervision (Criminal Cassation, Section VI, sentence no. 3635 of 24 January 2014).

Therefore and conclusively, according to Confindustria, if the basic crime consisted of a predicate offense of liability pursuant to Decree 231, the Organizational Model should already provide for ad hoc control measures and therefore would not require a specific update. Conversely, if the basic crime of self-laundering does not fall within those conditions listed in Decree 231, its inclusion in the risk areas to be considered for the purposes of constructing the Organizational Model would conflict with the principles of legality and determination that Decree 231 (art.6, co. 2) applies to the Models themselves where it provides - as also highlighted by the recent jurisprudence of legitimacy referred to above - that they are drawn up on the basis of risk areas referring only to the predicate offenses, without mentioning further crimes related to them in the abstract.

Although the aforementioned arguments are in principle acceptable, as they are based on essential requirements of legality, the Company, in an extremely prudent perspective, has deemed it appropriate to further investigate the issue relating to the management of financial resources and incoming and outbound cash flows, in order to safeguard, in terms of greater guarantee, the monetary flows whose use could give rise to the crime in question, if naturally the funding were to derive from a non-culpable crime.

On a methodological level, it should be noted that the process of identifying risks and assessing the areas most exposed to the commission of the crime in question was conducted according to a risk-based approach, i.e. taking into account the inherent or potential risk of committing the crime of self-laundering. (i.e. the degree of risk assumed when the Company has not yet taken steps to modify the probability and the impact of an event) and acknowledging the residual risk (ie the degree of risk assumed in consideration of the control systems already adopted by the Company at the risk assessment).

The measure of the level of inherent risk was estimated in consideration of both the probability of commission of the crime and the impact of this event, determined by taking into account factors such as the extent of the penalties provided (which in the case of self-laundering are both monetary and disqualification), the frequency and recurrence of the activities at risk, the nature and volume of the transactions involved, the specific methods of carrying out the activities.

Once the inherent risk was assessed, the level of adequacy of the existing prevention and control measures was established in order to estimate the residual risk level.

9.2 The "sensitive activities" with reference to the types of crime identified. The control system

The analysis of company processes made it possible to identify the activities within which the above-mentioned types of offense could abstractly occur. The sensitive activities identified are listed below.

Sensitive activities	Supervisory checks
<ul style="list-style-type: none"> - Acquisition and sale of shareholdings and joint interests in other companies, establishment or participation in the establishment of new companies, consortia or joint ventures, joint ventures or similar agreements of strategic importance; recapitalization of companies and other investee companies - Investments or divestments - Purchases instrumental to the exercise of company activities - Consultancy and professional assignments - Sponsorships - Cash management 	<ul style="list-style-type: none"> - Intragroup transaction protocol - Protocol for the purchase of goods and services - Protocol for the conferral of tasks and consultancy - Sponsorship protocol - Cash management protocol - Management consulting procedure - Procedure for professional services purchased from third parties

10. ORGANIZED CRIME OFFENSES

10.1 Premise - The art. 24 ter Legislative Decree n. 231/01

Knowledge of the structure and methods of carrying out the crimes, whose commission by qualified parties pursuant to art. 5 of Legislative Decree 231/2001 is linked to the liability regime for the company, is functional to the prevention of the crimes themselves and therefore to the entire control system provided for by the decree.

In particular, pursuant to art. 24 ter, added rule in Legislative Decree n. 231/01 from paragraph 29 of art. 2, L. July 15, 2009, n. 94, the company is responsible, using all the other elements provided for by the decree in question, in relation to the commission of one of the crimes indicated below.

- Art. 416 of the Criminal Code (Criminal association): the case in question constitutes a crime against public order and is perfected when three or more people join forces for the purpose of committing more crimes. We will return to the structure of the associative crime in the following paragraph to which reference is made for the detailed aspects.
- Art. 416-bis of the Criminal Code (Mafia-type association, including foreign ones): except for what is highlighted in the previous point, the case in question provides for the identification of the means and objectives in the presence of which a mafia-type association is configurable. The means that must be used to qualify an association as a mafia is the intimidating force of the associative bond and the condition of subjection and silence that derives from it. The objectives are: the carrying out of crimes, the acquisition of control or the management of economic activities, concessions, authorizations, contracts or other public services, the procurement of profit or advantage for oneself or for others, the limitation of the free exercise of the right to vote, the procurement for himself or other votes during electoral consultations.
- Art. 416-ter of the Criminal Code (Political-Mafia electoral exchange): the rule establishes that the penalty envisaged for mafia-type association also applies to those who obtain the promise of votes in the manner described in the previous point, in exchange for the disbursement of money.
- Art. 630 of the Criminal Code (Kidnapping for the purpose of extortion): the case in question applies to anyone who kidnaps a person in order to obtain, for himself or for others, an unfair profit as the price of release.
- art. 74 of the consolidated act referred to in the decree of the President of the Republic of 9 October 1990, n. 309 (Association aimed at the illicit trafficking of narcotic or psychotropic substances): the case in question exists when three or more people associate for the purpose of cultivating, producing, manufacturing, extracting, refining, selling, offering or putting on sale, transferring, distributing, trade, transport, procure to others, send, pass or ship in transit, deliver for any purpose, without the required authorizations, narcotic or

psychotropic substances.

The art. 24 ter adds: if the entity or one of its organizational units is permanently used for the sole or main purpose of allowing or facilitating the commission of the crimes indicated above, the sanction of the definitive prohibition from exercising the activity pursuant to article 16, paragraph 3 of Legislative Decree n. 231/01 is applied.

10.2 The crime of criminal association

Among those mentioned above, the offense that deserves further study is the criminal association which lends itself to a broad reading in the recognition of the sensitive activity. In fact, as regards the criminal program, the crime in question could support any illicit purpose. Therefore, as regards the so-called purpose offenses, any offenses envisaged by the criminal code or by special laws could abstractly acquire relevance. However, a realistic methodological approach suggests leaving out the single purpose crimes which, as anticipated, could be of a different nature, to dwell on the structural elements of the delinquent association.

On this point, it should be noted that the crime in question is characterized by four fundamental elements, consisting of:

- a) the existence of an associative bond that tends to be permanent, or in any case stable, destined to last even beyond the realization of the crimes actually planned;
- b) the existence of an organizational structure, albeit minimal but suitable, and above all adequate to achieve the criminal objectives targeted;
- c) the indeterminacy of the criminal program, aimed at the commission of an indeterminate series of crimes;
- d) the affectio societatis, consisting in the conscience and willingness of the participants to be associated for the purpose of carrying out an indeterminate criminal program.

In the light of what has been highlighted, it can be asserted that occasional relationships with third parties lend themselves, if necessary, to a competitive examination pursuant to art. 110 ff. c.p, while they cannot give rise to the associative case ex art. 416, for the above reasons.

Consequently, for the purposes of this special section, all relations within the group and with external subjects have been analyzed, which tend to be stable and which can abstractly give rise to associative facts within the terms clarified. The "Cargo" activity was also taken into consideration, as well as the activity relating to the management of passenger transfers, the management of controls on goods, baggage and aircraft, as they are abstractly exposed to a risk of criminal association aimed at smuggling of foreign manufactured tobaccos, to the trafficking of narcotic and psychotropic substances, or to the risk of illegal immigration.

10.3 Sensitive activities for the purposes of Legislative Decree 231/2001. The control system

The art. 6, paragraph 2, lett. a) of Legislative Decree 231/2001 indicates among the essential elements of the Organizational Model the identification of the so-called "sensitive" or "at risk" activities, that is, those company activities within which the risk arises of commission of the crimes expressly referred to by Legislative Decree 231/2001.

The analysis of company processes made it possible to identify the abstractly sensitive activities pursuant to art. 24 ter of Legislative Decree 231/2001.

Sensitive activities	Supervisory checks
<ul style="list-style-type: none"> - Acquisition and sale of shareholdings and joint interests in other companies, establishment or participation in the establishment of new companies, consortia or joint ventures, joint ventures or similar agreements of strategic importance; recapitalization of companies and other investee companies - Intercompany relations - Relations with suppliers 	<ul style="list-style-type: none"> - Management protocol for relations with third parties - Protocol for investments and financial transactions with counterparties - Protocol for the purchase of goods and services - Protocol for intragroup transactions - Purchase procedure for general products / services - Procedure for supplier evaluation qualification

11. CRIMES AGAINST PUBLIC FAITH AND AGAINST COPYRIGHT

11.1 The types of offense referred to by Legislative Decree 231/2001

Knowledge of the structure and methods of carrying out the crimes, whose commission by qualified parties pursuant to art. 5 of Legislative Decree 231/20011 is connected to the liability regime for the Company, is functional to the prevention of the crimes themselves and therefore to the entire control system provided for by the Decree.

Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs Art. 473 of the criminal code)

This crime is committed by anyone who, being able to know the existence of the industrial property title, counterfeits or alters national or foreign brands or distinctive signs of industrial products, or whoever, without being involved in counterfeiting or alteration, makes use of such trademarks or counterfeit or altered signs. Anyone who counterfeits or alters national or foreign patents, designs or industrial models, or, without being involved in counterfeiting or alteration, makes use of such counterfeit or altered patents, designs or models also commits the crime in question. Anyone who counterfeits or alters national or foreign patents, designs or industrial models, or, without being involved in counterfeiting or alteration, makes use of such counterfeit or altered patents, designs or models.

The crimes mentioned are punishable on condition that the rules of internal laws, community regulations and international conventions on the protection of intellectual or industrial property have been observed.

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

Anyone who introduces into the territory of the State, for the purpose of making a profit, industrial products with trademarks or other distinctive marks, national or foreign, counterfeited or altered, is punished pursuant to Article 473 of the Criminal Code. Apart from cases of concurrence in counterfeiting, alteration, introduction into the territory of the State, anyone who holds for sale, puts up for sale or otherwise puts into circulation the aforesaid products, in order to make a profit, is also punished.

The crimes mentioned are punishable on condition that the rules of internal laws, community regulations and international conventions on the protection of intellectual or industrial property have been observed.

Fraud against national industries (Article 514 of the criminal code)

Anyone who, by selling or otherwise putting into circulation, on national or foreign markets, industrial products with counterfeit or altered names, trademarks or distinctive signs, causes harm to the national industry, commits the crime in question.

Art. 171 In 633/1941

Anyone who, without having the right to it, for any purpose and in any form, makes a protected intellectual work, or part of it, available to the public by placing it in a system of telematic networks, through connections of any kind, commits the crime in question. The penalty is increased if the aforementioned facts are committed on a work of others not intended for advertising, or with usurpation of the authorship of the work, or with deformation, mutilation or other modification of the work itself, if it is an offense to the honor or to the reputation of the author.

Art. 171 bis In 633/1941.

Anyone who illegally duplicates computer programs in order to make a profit, or for the same purpose imports, distributes, sells, holds for commercial or entrepreneurial purposes or leases programs contained in media not marked by the Italian Society of Authors and Publishers (SIAE), commits the crime in question. This crime also occurs if the fact concerns any means intended solely to allow or facilitate the arbitrary removal or functional avoidance of devices applied to protect a computer program.

This crime is committed also by anyone who, in order to make a profit, reproduces, on media not marked SIAE reproduces, transfers to another medium, distributes, communicates, presents or demonstrates in public the contents of a data bank in violation of the law, or performs the extraction or reuse of the database in violation of the law, or distributes, sells or leases a database.

Art. 171 ter In 633/1941

The law in question punishes, if the offense is committed for non-personal use, anyone who for profit:

- a) illegally duplicates, reproduces, transmits or disseminates in public by any procedure, in whole or in part, an intellectual work intended for the television, cinema, sale or rental circuit, discs, 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) illegally reproduces, transmits or disseminates in public, by any procedure, works or parts of literary, dramatic, scientific or didactic, musical or dramatic-musical works, or multimedia, even if inserted in collective or composite works or databases;
- c) despite not having participated in duplication or reproduction, introduces into the territory of the State, holds for sale or distribution, or distributes, markets, leases or otherwise transfers for any reason, projects in public, broadcasts by means of television with any procedure, transmits by radio, makes listen in public the duplications or abusive reproductions referred to in letters a) and b);
- d) holds for sale or distribution, markets, sells, rents, transfers for any reason, projects in public, broadcasts by radio or television by any procedure, video cassettes, music cassettes, any medium containing phonograms or videograms of musical

works, cinematographic or audiovisual or sequences of moving images, or other support for which the affixing of the mark by the Italian Society of Authors and Publishers (SIAE) is required pursuant to this law, without the mark itself or with a counterfeit or altered mark;

- e) in the absence of an agreement with the legitimate distributor, retransmits or broadcasts by any means an encrypted service received by means of equipment or parts of equipment suitable for decoding conditional access transmissions;
- f) introduces into the territory of the State, holds for sale or distribution, distributes, sells, leases, transfers in any capacity, promotes commercially, installs devices or special decoding elements that allow access to an encrypted service without paying the due fee;
- g) 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 as main purpose or commercial use to circumvent effective technological measures pursuant to art. 102-quater In 633/1941 or are mainly designed, produced, adapted or made with the aim of making it possible or facilitating the avoidance of the aforementioned measures. Technological measures include those applied, or that remain, following the removal of the same measures as a result of the voluntary initiative of the right holders or agreements between the latter and the beneficiaries of exceptions, or following the execution of provisions of the administrative or judicial authority;
- h) illegally removes or alters the electronic information referred to in Article 102 quinquies, n. 633/1941 or distributes, imports for distribution purposes, disseminates by radio or television, communicates or makes available to the public works or other protected materials from which the electronic information has been removed or altered.

The law also punishes anyone who:

- a) illegally reproduces, duplicates, transmits or disseminates, sells or otherwise places on the market, transfers for any reason or illegally imports more than fifty copies or specimens of works protected by copyright and related rights;
- b) in violation of art. 16 In 633/1941, 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;
- c) by exercising in an entrepreneurial form the activities of reproduction, distribution, sale or marketing, importation of works protected by copyright and related rights, becomes guilty of the facts provided for in paragraph 1;
- d) promotes or organizes the illegal activities referred to in paragraph 1.

The penalty is reduced if the fact is particularly minor.

Art. 171 septies In 633/1941

1. The penalty referred to in article 171-ter, paragraph 1, also applies:

- a) to producers or importers of supports not subject to the marking referred to in article 181-bis In 633/1941, who do not communicate to the SIAE within thirty days from the date of placing on the market in the national territory or of import the data necessary for unambiguous identification of the supports themselves;
- b) unless the fact constitutes a more serious crime, to anyone who falsely declares the fulfillment of the obligations referred to in article 181-bis, paragraph 2, In 633/1941.

Art. 171 octies l.n. 633/1941

Anyone who produces, sells, imports, promotes, installs, modifies, uses for public and private use equipment or parts of equipment suitable for decoding audiovisual transmissions with conditional access carried out over the air, via cable, in both analogue and digital form, commits the crime in question. Conditional access means all audiovisual signals transmitted by Italian or foreign broadcasters in such a way as to make them visible only to closed groups of users selected by the subject issuing the signal, regardless of the imposition of a fee for the use of that service.

11.2 Sensitive activities for the purposes of Legislative Decree 231/2001. The control system

The art. 6, paragraph 2, lett. a) of the Legislative Decree 231/2001 indicates, as an essential element of the organization, management and control model, the identification of the so-called "sensitive" activities, ie those company activities in which the risk asces of committing one of the offenses relevant for the purposes of application of Legislative Decree 231/01. The sensitive activities and the related monitoring controls are indicated below.

Sensitive activities	Supervisory checks
<ul style="list-style-type: none"> - Preparation of software for e-money, payments and financial markets also through the use / assembly of third party software - Software licenses 	<ul style="list-style-type: none"> - Integrated Protocol for public faith and copyright - Integrated Protocol for IT security - Planning, delivery and monitoring of services procedure

12. INDUCTION NOT TO MAKE DECLARATIONS OR TO MAKE MISREPRESENTATIONS TO THE JUDICIAL AUTHORITY

12.1 The types of offense referred to by Legislative Decree 231/2001

Knowledge of the structure and methods of carrying out the crimes, whose commission by qualified parties pursuant to art. 5 of Legislative Decree 231/2001 is connected to the liability regime for the Company, is functional to the prevention of the crimes themselves and therefore to the entire control system provided for by the Decree.

In this regard, we report below a brief description of the crime of inducing people not to make statements or to make false statements, which has already been examined in the section relating to so-called transnational crimes.

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

Anyone who, with violence or threat, or with an offer or promise of money or other benefits, induces the person called to make statements that can be used in criminal proceedings to not make statements or to make false statements, commits the crime in question, when this person has the right not to answer.

12.2 Sensitive activities for the purposes of Legislative Decree 231/2001. The control system

The art. 6, paragraph 2, lett. a) of the Legislative Decree 231/2001 indicates, as an essential element of the organization, management and control model, the identification of the so-called "sensitive" activities, ie those company activities in which the risk arises of committing one of the offenses relevant for the purposes of application of Legislative Decree 231/01. Sensitive activities and oversight controls are indicated below.

Sensitive activities	Supervisory checks
- Litigation management	- Management protocol for relations with third parties - Protocol for relations with subjects involved in judicial proceedings, or who are called to make statements in front of the judicial authorities

13. ENVIRONMENTAL CRIMES

13.1 The types of offense referred to by Legislative Decree 231/2001

Knowledge of the structure and methods of carrying out the crimes, whose commission by qualified parties pursuant to art. 5 of Legislative Decree 231/20011 is connected to the liability regime for the Company, is functional to the prevention of the crimes themselves and therefore to the entire control system provided for by the Decree. To this end, we report below a brief description of environmental crimes.

Environmental pollution (Article 452 bis of the Criminal Code)

This crime is committed by anyone who illegally causes, even through negligence, a significant and measurable impairment or deterioration:

- 1) Of water or air, or large or significant portions of the soil or subsoil;
- 2) of an ecosystem, of biodiversity, including agricultural ones, of flora or fauna.

Environmental disaster (Article 452-quater of the Italian Criminal Code)

The law punishes anyone who illegally causes, even through negligence, an environmental disaster. By environmental disaster it is alternatively meant:

1. the irreversible alteration of the balance of an ecosystem;
2. the alteration of the balance of an ecosystem whose elimination is particularly onerous and achievable only with exceptional measures;
3. the offense to public safety due to the relevance of the fact for the extent of the impairment or its harmful effects or for the number of people injured or exposed to danger.

Organized activities for the illegal trafficking of waste (Article 452-quaterdecies of the Italian Criminal Code)

This rule punishes anyone who, with the aim of making an unjust profit, transfers, receives, transports, exports, imports, or in any case illegally manages large quantities of waste with multiple operations and through the preparation of organized vehicles and activities. This is punished with imprisonment from one to six years.

Unauthorized waste management activities (Article 256 paragraph 1 letter a first sentence paragraph 1 letter b) paragraph 3 first period, paragraph 5 and paragraph 3 second period of Legislative Decree 152/2006).

The crime in question punishes anyone who carries out waste collection, transport, recovery, disposal, trade and brokerage activities in the absence of the required authorization, registration or communication to the competent authorities, as well as

anyone who builds or manages an unauthorized landfill, carries out prohibited activities, waste mixing or temporary storage at the place of production of hazardous medical waste.

Violation of the obligations of communication, keeping of mandatory registers and forms (art. 258 co. 4 Legislative Decree 152/2006)

The crime in question is committed by anyone who, in preparing a waste analysis certificate, provides false information on the nature, composition and chemical-physical characteristics of the waste and who uses a false certificate during transport.

Illicit waste trafficking (art. 259 co. 1 Legislative Decree 152/2006)

The crime in question is committed by anyone who carries out a shipment of waste constituting illicit trafficking pursuant to Article 26 of Regulation (EEC) 1 February 1993, no. 259, or carries out a shipment of waste listed in Annex II of the aforementioned regulation in violation of Article 1, paragraph 3, letters a), b), c) and d).

IT system for controlling the traceability of waste (Article 260 bis of Legislative Decree 152/2006)

The crime in question punishes anyone who, in preparing a waste analysis certificate, used as part of the waste traceability control system, provides false information on the nature, composition and chemical-physical characteristics of the waste and who enters a false certificate in the data to be provided for waste traceability purposes. Anyone transporting hazardous waste is also punished, as well as anyone who, during transport, makes use of a waste analysis certificate containing false information on the nature, composition and chemical-physical characteristics of the waste transported. Finally, the transporter who accompanies the transport of waste with a paper copy of the SISTRI - Handling AREA form fraudulently altered is punished

13.2 Sensitive activities for the purposes of Legislative Decree 231/2001. The control system

The art. 6, paragraph 2, lett. a) of the Legislative Decree 231/2001 indicates, as an essential element of the organization, management and control model, the identification of the so-called "sensitive" activities, ie those company activities in which the risk arises of committing one of the offenses relevant for the purposes of application of Legislative Decree 231/01. Sensitive activities relating to environmental crimes are indicated below.

Sensitive activities	Supervisory checks
<ul style="list-style-type: none"> - Management of activities aimed at the disposal of waste also in relations with suppliers - Management of the procedures envisaged by the IT system for the control of waste traceability (SISTR1): Management of the activities aimed at the correct keeping of the waste loading-unloading register also in relations with suppliers 	<ul style="list-style-type: none"> - Management protocol for environmental obligations - Management protocol for relations with third parties - Protocol for the purchase of goods and services

14. EMPLOYMENT OF CITIZENS OF THIRD COUNTRIES WHOSE STAY IS IRREGULAR

14.1 The types of offense referred to by Legislative Decree 231/2001

Knowledge of the structure and methods of carrying out the crimes, whose commission by qualified parties pursuant to art. 5 of Legislative Decree 231/2001 is connected to the liability regime for the Company, is functional to the prevention of the crimes themselves and therefore to the entire control system provided for by the Decree.

To this end, a brief description is provided below with regard to the offense referred to in Article 25 *duodecies* in terms of employment of illegally staying third-country nationals.

The employer who employs foreign workers without a residence permit, or whose permit has been revoked or canceled or expired and whose renewal has not been requested, within the terms of the law, commits the crime referred to in art. 22, co. 12 - bis, Legislative Decree 25 July 1998, n. 286. There is the responsibility of the institution:

- a) if there are more than three workers employed;
- b) if the workers employed are minors of non-working age;
- c) if the employed workers are subjected to other particularly exploitative working conditions referred to in the third paragraph of article 603-bis of the criminal code.

14.2 Sensitive activities and with reference to the types of crime identified. The control system

The art. 6, paragraph 2, lett. a) of the Legislative Decree 231/2001 indicates, as an essential element of the organization, management and control model, the identification of the so-called "sensitive" activities, that is, those company activities within which the risk arises of committing one of the offenses relevant to the application could arise of Legislative Decree 231/01. Sensitive activities are indicated below.

Sensitive activities	Supervisory checks
- Recruitment / Employment of Third Country Nationals	- Protocol for the employment of third-country nationals

15. RACISM AND XENOPHOBIA

15.1 The types of offense referred to by Legislative Decree 231/2001

Knowledge of the structure and methods of carrying out the crimes, whose commission by qualified parties pursuant to art. 5 of Legislative Decree 231/2001 is connected to the liability regime for the Company, is functional to the prevention of the crimes themselves and therefore to the entire control system provided for by the Decree.

To this end, a brief description of the offense referred to in Article 25 terdecies on the subject of racism and xenophobia is provided below.

The crime referred to in Article 604-bis.p. (Propaganda and incitement to crime on the grounds of racial, ethnic and religious discrimination) is committed.

Unless the fact constitutes a more serious offense, the following persons are punished:

- a) those who propagates ideas based on superiority or racial or ethnic hatred, or instigates to commit or commits acts of discrimination on racial, ethnic, national or religious grounds;
- b) those who instigate or commit violence or acts of provocation to violence for racial, ethnic, national or religious reasons.

Anyone who participates in organizations, associations, movements or groups, having among their purposes the incitement to discrimination or violence for racial, ethnic, national or religious reasons is also punished.

15.2 Sensitive activities with reference to the types of crime identified. The control system

The art. 6, paragraph 2, lett. a) of the Legislative Decree 231/2001 indicates, as an essential element of the organization, management and control model, the identification of the so-called "sensitive" activities, that is, those company activities within which the risk arises of committing one of the offenses relevant to the application of Legislative Decree 231/01. Considering the absolute residual nature of the case in question with respect to this company situation, only in extremely prudential way the principles expressed in interpersonal relationships by the Code of Ethics adopted by the Company and by the Protocol "Management of relations with third parties " are referred to as relevant control elements in this sense.

16. TAX OFFENSES

16.1 The types of offense referred to by Legislative Decree 231/01

Knowledge of the structure and methods of carrying out the crimes, which are committed by qualified parties pursuant to art. 5 of Legislative Decree 231/01 is connected to the liability regime of the Company, it is functional to the prevention of the crimes themselves and therefore to the entire control system provided for by the Decree.

In this regard, before proceeding with the description of the crimes referred to in Article 25 quinquedecies, it is considered appropriate to carry out some methodological considerations underlying the identification of the risk areas indicated below, based on the methods of conduct of the individual crimes envisaged by 'art. 25 quinquedecies.

First of all, as regards the criminal hypothesis referred to in art. 2 (fraudulent declaration through the use of invoices for non-existent transactions), the focus, at the point of recognition of sensitive activities, was pinned on passive invoicing in terms of reality, objective or subjective, total or partial, of the securely reported transactions in the aforementioned or in other accounting documents for comparable tax purposes.

A similar argument, *mutatis mutandis*, can be reproduced for the offense pursuant to art. 8 which punishes the issue of false invoices, even if in this case the relevant invoices are the active ones and not, as in the previous case, the passive ones. With reference to the criminal hypothesis referred to in art. 3 Legislative Decree n. 74/2000 which provides for the so-called residual tax fraud, it is not possible to list in exhaustive terms the conduct that is characterized by fraudulence, even if in different terms from that which qualifies the crime pursuant to art. 2 Legislative Decree, *cit.* constitute the offense in question, given that the relative forms of manifestation cannot be classified into pre-established types. Therefore, the list of sensitive areas for the crime under review can only be merely illustrative. Therefore, it seems useful for these purposes to use flexible formulas in order to group homogeneous conducts that could acquire relevance, where connoted by fraudulent tax evasion, pursuant to and for the purposes of art. 3. Similar considerations can be reproduced for the offense referred to in art. 11 whose materiality consists in carrying out any simulated or otherwise fraudulent act aimed at avoiding the payment of income or value added taxes or interest or administrative penalties relating to aforementioned taxes.

It was considered appropriate to register the offenses in question in the section dedicated to risks - offenses attributable to the Chairman of the Board of Directors, in his capacity as Legal Representative of the Company. This, due to the fact that the tax offenses in question, with the exception of the one referred to in art. 10 of Legislative Decree 74/2000 (destruction, concealment of accounting records) can only be made by the taxpayer, who in joint stock companies coincides with the person provided with the legal representation of the entity.

Given the activity performed in this matter by the head of the administrative and fiscal function, the risk of committing the crimes in question was also recorded against him, albeit by way of competition, in the terms set out in art. 110 and ss. c.p. for the reasons indicated above. Otherwise, for the crime of concealing and destroying the accounting documentation, which constitutes a common crime, a direct risk has been envisaged since the latter is the holder / manager of the accounting documentation, albeit in electronic mode.

In any case, the monitoring by the Supervisory Body must also involve different functions that manage the business processes from which the invoices or other relevant accounting documents originate within the terms and according to the procedures set out in the following table, where the controls are also provided for.

Having said this, the crimes of interest to the latest amendment made with Legislative Decree no. 14 July 2020, n. 75, concerning the implementation of the so-called PIF directive (EU directive 2017/1371, relating to the fight against fraud affecting the financial interests of the Union by means of criminal law).

Fraudulent declaration through the use of invoices or other documents for non-existent operations (Article 2 Legislative Decree 74/2000)

The Legal Representative who, in order to evade income or value added taxes, using invoices or other documents for non-existent transactions, indicates fictitious passive elements in one of the declarations relating to said taxes, commits the crime in question.

Fraudulent declaration through other devices (Article 3 Legislative Decree 74/2000)

The Legal Representative who, outside the cases provided for in the previous article, , in order to evade income or value added taxes, by carrying out objectively or subjectively simulated operations or by making use of false documents or other fraudulent means capable of hindering the assessment and to mislead the financial administration, indicate in one of the declarations relating to said taxes active elements for an amount lower than the actual amount or fictitious passive elements or credits and deemed fictitious , carries out the crime in question.

Unfaithful declaration (Article 4 of Legislative Decree 74/2000)

The Legal Representative who, apart from the cases provided for by the two previous articles, in order to evade income or value added taxes, indicates in one of the annual returns relating to said taxes active elements for an amount lower than the actual one or non-existent passive elements carries out the crime in question.

Omitted declaration (Article 5 of Legislative Decree 74/2000)

The Legal Representative who, in order to evade income or value added taxes, does not submit, being obliged to do so, one of the declarations relating to said taxes or the withholding tax declaration commits the crime in question.

The declaration presented within ninety days from the expiry of the term or not signed or not drawn up on a printed form conforming to the prescribed model is not considered omitted.

Concealment or destruction of accounting documents (Article 10 quater of Legislative Decree 74/2000)

Anyone who carries out the crime in question for the purpose of evading income or value added taxes, or allowing third parties to evade, conceals or destroys all or part of the accounting records or documents that must be kept, in a manner that not to allow the reconstruction of income or turnover commits the crime in question.

Undue compensation (Article 10 quater of Legislative Decree 74/2000)

The Legal Representative who fails to pay the sums due commits the crime in question, using as compensation, pursuant to article 17 of Legislative Decree 9 July 1997, n. 241, credits not due, for an annual amount higher than that of the law commits the crime in question.

Fraudulent subtraction from the payment of taxes (Article 11 of Legislative Decree 74/2000)

The Legal Representative who, in order to avoid paying income or value added taxes or interest or administrative penalties relating to said taxes for a total amount exceeding fifty thousand euros, simulates or carries out other fraudulent acts on his own or on other people's assets capable of rendering the compulsory collection procedure totally or partially ineffective commits the crime in question. The Legal Representative who, in order to obtain for himself or for others a partial payment of taxes and related accessories, indicates in the documentation presented for the purposes of the tax settlement procedure is also punished.

In the aforementioned cases, where the law provides for the overcoming of a quantitative significance threshold for the configurability / punishment of the fact as a criminal offense, the offense exists only if this threshold is actually exceeded.

In particular, for the offenses referred to in Articles 4.5 and 10 quater of Legislative Decree 74/2000 it is required that these offenses are committed in the context of cross-border fraudulent systems and in order to evade value added tax for a total amount of not less than ten million.

16.2 The "sensitive activities" with reference to the types of crime identified. The control system

Art. 6, paragraph 2, lett. a) of Legislative Decree 231/01 indicates, as an essential

element of the organization, management and control model, the identification of the so-called "sensitive" activities, ie those company activities within which the risk of commission of one of the offenses relevant to the application of Legislative Decree 231/01. The sensitive activities and a reference to the controls put in place for them are indicated below.

As described above, it is specified that it is not considered possible to list in exhaustive and exhaustive terms the activities that may expose the Company to a risk of committing the offenses referred to in this Special Section, given that all economic and financial transactions carried out in normal conducting the business and non-ordinary transactions potentially have tax relevance. Consequently, the list of sensitive areas for the crime in question must be considered merely as an example.

Sensitive activities	Supervisory checks
<p>Regular bookkeeping, tax and contribution regularity</p> <ul style="list-style-type: none"> - Management of the chart of accounts - Management of the active cycle (regular and timely bookkeeping) - Management of the passive cycle (regular and timely bookkeeping) - Determination of monthly balances relating to indirect taxes, preparation and transmission of F24s and monthly payment of indirect taxes, also through offsetting - Calculation of direct taxes (identification and calculation of increases and decreases) <ul style="list-style-type: none"> - Submission of tax returns for direct and value added tax purposes - Presentation of periodic and annual returns on direct and indirect taxes - Presentation of the annual 	<ul style="list-style-type: none"> - Tax and fiscal management protocol - Procedure 262/05 - Active cycle - Procedure 262/05 - Passive cycle - Procedure 262/05 - Tax Management <p>Furthermore, the keeping of the accounts and the contributory and fiscal regularity are subject to periodic verification by the person in charge of the legal control of the accounts.</p>

Sensitive activities	Supervisory checks
<p>return of the withholding agent</p> <ul style="list-style-type: none"> - Keeping and conservation of accounting records and administrative and fiscal documentation 	
<p>Management of active (active cycle) and passive (passive cycle) invoicing</p> <ul style="list-style-type: none"> - Qualification of customers and suppliers - Active cycle and management of active billing - Passive cycle and control of passive invoicing - Negotiation, stipulation, modification and termination of contracts relating to acquisitions, disposals, divestments or contributions of shareholdings, companies or branches of companies. - Negotiation, stipulation, modification and termination of contracts concerning the sale of goods and / or services to customers in Italy and abroad - Appointment of agents, brokers, distributors and dealers abroad and formalization of related contracts - Purchase or sale of movable assets (including tangible assets) and purchase of services 	<ul style="list-style-type: none"> - Procedures 262/05 - Active cycle - Procedure 262/05 - Passive cycle - Protocol for managing relations with third parties - Protocol for investments and financial transactions with counterparties - Protocol for the purchase of goods and services - Intragroup transaction protocol - Transfer Pricing Manual and periodic monitoring - Purchase procedure for general products / services - Supplier assessment qualification procedure

Sensitive activities	Supervisory checks
<p>necessary for the functioning of the company</p> <ul style="list-style-type: none"> - Leasing of premises necessary for the company and formalization of the related contracts - Negotiation and stipulation of any contract relating to the activity - Investment transactions in any goods and services 	
<p>Management of other operations having fiscal relevance</p> <ul style="list-style-type: none"> - Extraordinary transactions (sales, acquisitions, contributions and other capital operations) - Commercial and financial transactions with counterparties of the TAS Group - Relations with foreign customers and suppliers and billing control (VAT management, ceiling art 8 Dpr 600) - Management of tax concessions (credits for research and development activities, patent boxes, etc.) - Management and use of contributions and tax deductions resulting from the application of state laws 	<ul style="list-style-type: none"> - Tax and fiscal management protocol - Procedures 262/05 - Active cycle - Procedure 262/05 - Passive cycle - Procedure 262/05 - Tax Management - Protocol for relations with the Public Administration <p>Furthermore:</p> <ul style="list-style-type: none"> - Extraordinary transactions are subject to verification by the Control Bodies envisaged by the governance in compliance with the relevant regulatory provisions - The verification and use of tax breaks provided for by current legislation are subject to verification and certification by independent control bodies - The verification of the regular keeping of the accounts and the contributory and tax regularity are subject to periodic verification by the person in charge of the legal control of the accounts

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