



ORGANIZATION, MANAGEMENT AND CONTROL
MODEL PURSUANT TO
ITALIAN LEGISLATIVE DECREE 8 JUNE 2001 NO.
231

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SECTION ONE - LEGISLATIVE DECREE 8 JUNE 2001 NO. 231

1.1. ADMINISTRATIVE LIABILITY OF ENTITIES

Legislative Decree 8 June 2001, no. 231, which contains the “Discipline of Administrative Liability of Legal Persons, Companies and Associations, even without legal personality” (hereinafter also “Legislative Decree 231/2001” or simply “the Decree”), which came into force on 4 July 2001 in implementation of art. 11 of the Enabling Law of 29 September 2000 no. 300, introduced into the Italian legal system, in accordance with what is provided for at the Community level, the administrative liability of entities, where by “entities” are meant commercial companies, capital and partnership companies, and associations, even without legal personality.

The Decree also intended to adapt the internal legislation on the liability of legal persons to certain International Conventions to which the Italian Republic had already adhered for some time, and in particular:

- the Brussels Convention of 26 July 1995 on the protection of the financial interests of the European Communities;
- the Brussels Convention of 26 May 1997 on the fight against corruption of Officials of the European Community or of Member States;
- the OECD Convention of 17 December 1997 on the fight against corruption of Foreign Public Officials in economic and international transactions.

This new form of liability, although defined “administrative” by the legislator, has the characteristics of criminal liability, as it is up to the competent criminal judge to ascertain the crimes from which it derives, and the same guarantees of criminal proceedings are extended to the entity.

The administrative liability of the entity derives from the commission of crimes, expressly indicated in Legislative Decree 231/2001, committed, in the interest or for the advantage of the entity itself, by natural persons who hold functions of representation, administration or management of the entity or of one of its organizational units endowed with financial and functional autonomy, or who exercise, even in fact, its management and control (the so-called “apex figures”), or who are subject to the direction or supervision of one of the subjects indicated above (the so-called “subordinate figures”). Conversely, the existence of an exclusive advantage on the part of the person who commits the criminal act excludes the liability of the Company, which thus finds itself in a situation of absolute and manifest estrangement from the crime

In addition to the existence of the requirements described above, Legislative Decree 231/2001 also requires the ascertainment of the guilt of the entity, in order to assert its liability. This requirement is attributable to “organizational fault,” understood as the failure to adopt, by the entity, of adequate preventive measures to prevent the commission of the crimes listed in the following paragraph, by the subjects identified in the Decree.

Where the entity is able to demonstrate that it has adopted and effectively implemented an organization suitable to prevent the commission of such crimes, through the adoption of the model of organization, management and control provided for by Legislative Decree 231/2001, it will not be liable for administrative liability.

It should be noted that the administrative liability of the legal person is added to that of the natural person, but does not cancel the liability of the natural person who actually committed the crime; both of these liabilities are subject to ascertainment before the criminal judge.



The liability of the enterprise may also occur if the underlying crime is configured in the form of attempt (pursuant to art. 26 of Legislative Decree 231/01), that is, when the acting subject commits acts suitable in an unequivocal manner to commit the crime and the action is not carried out or the event does not occur.

1.2. THE OFFENCES SET FORTH IN THE DECREE

The offences which trigger the administrative liability of the entity are those expressly and necessarily listed in Legislative Decree 231/2001 as amended.

The “categories of offence” currently included within the scope of application of Legislative Decree 231/2001 are listed below. Reference is made to Section Seven of this document for details on the individual types of offence included in each category:

1	Crimes against the public administration (Arts. 24 and 25);
2	Cyber crimes and unlawful data processing (Art. 24-bis);
3	Organised crime (Art. 24-ter);
4	Crimes of counterfeiting currency, public paper, revenue stamps and distinctive instruments or signs (Art. 25-bis);
5	Crimes against business and commerce (Art. 25-bis 1);
6	Corporate offences (Art. 25-ter);
7	Crimes for the purpose of terrorism or subversion of democracy (Art. 25-quater);
8	Mutilation of the female genital organs (Art. 25-quater. 1);
9	Offences against the individual (Art. 25-quinquies);
10	Market abuse (Art. 25-sexies);
11	Transnational offences 146/2006;
12	Offences of negligent homicide and serious or very serious injuries committed with the violation of occupational health and safety protection regulations (Art. 25-septies);
13	Offences of receiving stolen goods, money laundering and using ill gotten money as well as self-laundering (Art. 25-octies);
14	Crimes of copyright violation 99/2009 (Art. 25-novies);
15	Offences of persuasion not to make statements, or to make false statements, to the judicial authority (Art. 25-decies);
16	Environmental crimes (Art. 25-undecies);
17	Offence of employing illegally staying third-country nationals (Art. 25-duodecies);
18	Offence of racism and xenophobia (Art. 25-terdecies);

19	Fraud in sports competitions, illegal gaming or betting and gambling with prohibited machines (Art. 25-quaterdecies);
20	Tax Crimes (Art. 25-quinquiesdecies);
21	Customs Crimes (Art. 25 sex decies).
23	Offences against cultural heritage (Art. 25-septiesdecies);
24	Laundering of cultural property and devastation and looting of cultural and landscape assets (Art. 25-duodevicies).

1.3. PENALTIES IMPOSED BY THE DECREE

The penalty system defined by Legislative Decree 231/2001 in response to the commission of the offences listed above calls for, depending on the offences committed, the application of the following penalties:

- financial penalties;
- bans;
- confiscation of the profit from the offence;
- publication of the ruling in nationally distributed daily newspapers.

The bans, which may be imposed only if expressly established and also on a precautionary basis, are:

- prohibition against carrying on business;
- suspension or withdrawal of authorisations, licences or concessions functional to the commission of the offence;
- prohibition against contracting with the public administration;
- exclusion from facilitations, loans, grants and subsidies and/or the withdrawal of any already granted;
- prohibition against advertising goods or services.

Legislative Decree 231/2001 also establishes that, if requirements are met for the application of a ban imposing the prohibition against carrying on business, the judge, instead of applying this penalty, may allow for the continuation of the business by an official receiver (Art. 15) appointed for a period equal to the duration of the penalty that would have been applied, if at least one of the following conditions is met:

- the company provides a public service or a service necessary to the public, the interruption of which could provoke serious harm to the general public;
- the interruption of the business could have significant repercussions on employment, taking into account the size of the company and the economic conditions of the geographical area where it is located.

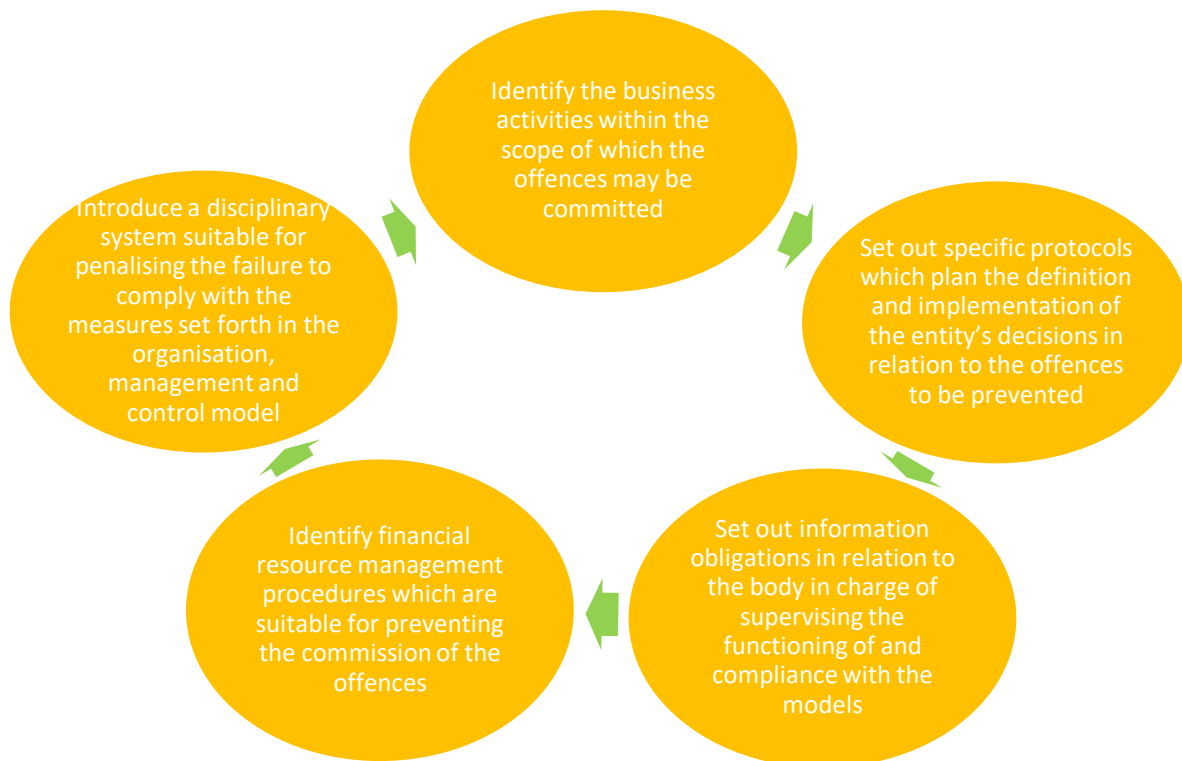
1.4. EXEMPTION FROM ADMINISTRATIVE LIABILITY

Art. 6 of Legislative Decree 231/2001 establishes that the entity shall not bear administrative liability if it can demonstrate that:

- before the deed was committed, the management body adopted and effectively implemented organisation, management and control models suitable to prevent offences of the type that occurred;
- the task of supervising the functioning of and compliance with the models as well as ensuring their updating was entrusted to a body of the entity with independent powers of initiative and control (the “Supervisory Body”);
- the individuals committed the offence by fraudulently circumventing the organisation, management and control models;
- the Supervisory Body did not fail to or insufficiently supervise.

Therefore, the adoption of the organisation, management and control model enables the entity to avoid being attributed administrative liability. However, the mere adoption of this document, by resolution of the entity’s management body, is not in and of itself sufficient to exclude such liability, as it is also necessary for the model to be effectively and efficiently implemented.

With reference to the effectiveness of the organisation, management and control model for the prevention of the commission of the offences established in Legislative Decree 231/2001, it is required to:





With reference to the effective application of the organisation, management and control model, Legislative Decree 231/2001 requires:

- a periodic verification and, if significant violations of the requirements imposed by the model are discovered or there are changes in the organisation or activity of the entity or legislative amendments, the amendment of the organisation, management and control model;
- the imposition of penalties in the case of the violation of the requirements imposed by the organisation, management and control model.

1.5. OFFENCES COMMITTED ABROAD

On the basis of Article 4 of the Decree, the entity may be deemed liable in Italy for the commission of certain offences outside national borders. In particular, Art. 4 of the Decree establishes that entities with their corporate headquarters in the territory of the State shall also be held liable for offences committed abroad in the cases and under the conditions established in Articles 7 to 10 of the Italian Criminal Code, provided the State where the deed was committed does not take action against them.

Therefore, the entity may be prosecuted when:

- its corporate headquarters are in Italy, i.e., the effective office where administrative and management activities are carried out, which may also be different from that where the business or the registered office is located (entities with legal personality), or the place where activities are carried out on a continuous basis (entities without legal personality);
- the State within the jurisdiction of which the deed was committed is not taking action against the entity;
- the request of the Ministry of Justice, to which punishability may be subject, also refers to the entity itself.

These rules regard offences committed entirely abroad by top management or their subordinates. For criminal behaviour that has taken place even only in part in Italy, the territoriality principle pursuant to Art. 6 of the Italian Criminal Code applies, based on which “the offence is deemed committed in the territory of the State when the action or omission which constitutes it took place entirely or partly therein, or if the event which is the consequence of the action or omission took place therein”.

1.6. THE CONFINDUSTRIA [ITALIAN MANUFACTURERS’ FEDERATION] “GUIDELINES”

Art. 6 of Legislative Decree 231/2001 expressly establishes that organisation, management and control models may be adopted on the basis of codes of conduct drawn up by associations representing the entities.

The Confindustria Guidelines were approved by the Ministry of Justice with Ministerial Decree of 4 December 2003. The subsequent update, published by Confindustria on 24 May 2004, was approved by the Ministry of Justice, which judged such Guidelines to be suitable for achieving the purposes laid out in the Decree. The Guidelines were recently updated by Confindustria in March 2014 and approved by the Ministry of Justice on 21 July 2014.

In defining the organisation, management and control model, the Confindustria Guidelines lay out the following project phases:

- the identification of risks, or an analysis of the corporate context to highlight in which areas of the business and how the crimes listed in Legislative Decree 231/2001 may take place;

- the development of a control system suitable for preventing the risks of offence identified in the previous phase, through an assessment of the control system existing within the entity and its degree of adaptation to the requirements expressed by Legislative Decree 231/2001.

The most significant components of the control system outlined in the Confindustria Guidelines to guarantee the effectiveness of the organisation, management and control model are:

- the establishment of ethical principles and rules of conduct within a Code of Ethics or conduct;
- a sufficiently updated, formalised and clear organisational system, particularly with regard to the attribution of responsibilities, the different levels of the hierarchy and the description of duties with the specific establishment of control principles;
- manual and/or electronic procedures governing the performance of activities, which include appropriate controls;
- authorisation and signing powers consistent with the organisational and management responsibilities attributed by the entity, establishing, when appropriate, adequate spending limits;
- control systems which, considering all operational risks, are capable of providing prompt reporting on the existence and emergence of generally and/or specifically critical situations;
- information and communication to personnel, which is widespread in nature, effective, authoritative, clear and adequately detailed as well as periodically repeated, in addition to an adequate personnel training programme, broken down based on addressee level.

The Confindustria Guidelines also specify that the components of the control system described above must comply with a series of control principles, including:

- verifiability, traceability, consistency and coherence of every operation, transaction and action;
- application of the principle of the separation of functions and the segregation of duties (no one can independently manage an entire process);
- establishment, execution and documentation of control activities on processes and activities at risk of an offence.



SECTION TWO - THE ORGANISATION, MANAGEMENT AND CONTROL MODEL OF MUTTI S.P.A.

2.1. THE COMPANY

Mutti S.p.A. Industria Conserve Alimentari (hereinafter also “Mutti” or the “Company”), with its registered office and main operations in Montechiarugolo (PR), was founded in 1899 by the Mutti brothers and has since been engaged in the processing of tomatoes (100% Italian) in all their forms. The Company purchases tomatoes from certified farmers who comply with the standards of a rigorous common protocol, which includes environmental protection, preservation of soil characteristics and respect for workers’ rights.

Mutti’s product range includes the “Essentials” (tomato paste, peeled tomatoes, tomato purée, chopped tomatoes), “Our Specialities” (San Marzano PDO tomatoes, sliced tomatoes, cherry tomatoes, date tomatoes), chopped date tomatoes, regional purées, ready-made sauces, pasta sauces, tomato pestos and fresh soups. Mutti has always maintained a strong bond with its land of origin and, together with its growers, pursues quality with respect for nature, aiming to build a relationship of trust with consumers.

Today, the Company holds a leading position in the tomato market in Italy and Europe, thanks to its strong focus on and continuous pursuit of product quality, as well as the use of cutting-edge technologies, proprietary patented plants and highly innovative and continuously improving production processes.

In 2016, the acquisition of Fiordagosto, a plant located in Oliveto Citra (Salerno) dedicated to the production of typical southern Italian tomato varieties, was completed. In November 2017, the Company purchased the CO.PAD.OR plant in Collecchio, establishing the new company Pomodoro 43044 S.r.l., which was merged into Mutti S.p.A. with effect from 1 January 2021. Finally, in 2022, Mutti opened a new commercial subsidiary in Hamburg (Mutti Deutschland GmbH), in addition to those already operating in Paris (Mutti France S.A.S.), the USA (Mutti USA Inc.), Stockholm (Mutti Nordics AB) and Rosebery (Mutti Australia Pty Ltd).

The share capital is 75.5% owned by Red Lions S.r.l. and, since 2016, the remaining 24.5% minority interest has been held by Verlinvest S.A.

2.2. THE GOVERNANCE AND ORGANISATIONAL STRUCTURE OF DI MUTTI S.P.A.

The Company adopts a traditional management system with corporate bodies represented by the Shareholders’ Meeting, the Board of Directors and the Board of Statutory Auditors, while an external auditing firm is engaged to audit the accounts.

The Shareholders’ Meeting is responsible for taking the most significant decisions regarding the life of the Company, including appointing the corporate bodies, approving the financial statements and amending the Articles of Association.

The Board of Directors, which is responsible for managing the company, has delegated some of its responsibilities to the Chief Executive Officer. The Chairman of the Board of Directors and the Chief Executive Officer, within the limits of the powers assigned, are the legal representatives of the Company.

2.3. ADDRESSEES

The provisions of this Model are binding on the members of the corporate bodies, those who perform



representation, management or executive functions, and the employees of Mutti S.p.A., as well as all those who act in pursuit of the Company's purpose and objectives (hereinafter, the "Recipients").

The Recipients of the Model are required to comply, with the utmost fairness and diligence, with all the provisions and protocols contained therein, as well as with all related implementing procedures

2.4. PURPOSES OF THE MODEL

Within the context described, Mutti is sensitive to the requirement of ensuring conditions of integrity and transparency in running its business and the relative company activities, to protect its image and reputation, meet the expectations of its stakeholders and respect the work of its employees, and it is also aware of the importance of establishing an Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 (hereinafter, the "Model") suitable for preventing unlawful conduct by its directors, employees and associates subject to management or supervision by the Company.

Although the adoption of the Model does not constitute an obligation imposed by the Decree, but rather an optional decision made by each individual entity, for the reasons mentioned above the Company has decided to come into compliance with the provisions of the Decree by analysing its organisational, management and control instruments to verify the correspondence of the behavioural principles and controls already adopted with the purposes laid out by the Decree and, if necessary, to adjust the currently existing system.

By adopting the Model, the Company intends to pursue the following goals:

- prohibit behaviours that may constitute the types of offence pursuant to the Decree;
- spread awareness that the violation of the Decree, the prescriptions laid out in the Model and the principles of the Code of Conduct may result in the application of penalties (both financial and bans), which may also be borne by the Company;
- spread a corporate culture distinguished by legality, with awareness of the Company's express disapproval of all conduct that is contrary to the law, regulations, internal provisions and, in particular, the provisions set forth in this Model;
- create a balanced and efficient organisational structure, with particular regard for the clear attribution of powers, decision making and the transparency and justification of such decisions, preventive and subsequent controls on deeds and activities, and the fairness and truthfulness of internal and external information;
- allow the Company, thanks to a system of controls and constant monitoring over the proper implementation of that system, to prevent and/or promptly combat the commission of the relevant offences pursuant to the Decree.

2.5. FUNDAMENTAL ELEMENTS OF THE MODEL

The Model consists of this General Part, which describes the functions and principles of the Model, aside from identifying and governing its basic elements (the System of preventive controls, the Disciplinary system and the penalty mechanisms, the characteristics of the Supervisory Body and the process of updating over time), and the Special Parts setting forth the risks of offences identified and the correlated principles of conduct and control enacted to prevent them.

Below is a list of the Special Parts of the Model regarding the offences potentially applicable within the Company:

- Special Part A - “Crimes against the public administration”;
- Special Part B - “Cyber crimes”;
- Special Part C - “Organised crime”;
- Special Part D - “Crimes against business and commerce”;
- Special Part E - “Corporate offences”;
- Special Part F - “Health and safety crimes”;
- Special Part G - “Offences of receiving stolen goods, money laundering and using ill gotten money, goods or benefits as well as self-laundering”;
- Special Part H - “Crimes of copyright violation”;
- Special Part I - “Environmental crimes”;
- Special Part L - “Offence of employing illegally staying third-country nationals”;
- Special Part M - “Persuasion not to make statements, or to make false statements, to the judicial authority”;
- Special Part N - “Offences against the individual”;
- Special Part O - “Tax Crimes”.

Given the activities carried out by the Company, no concrete risk profiles have been identified with regard to the offences referred to in Articles 25-quater (offences with terrorist purposes or aimed at subverting the democratic order), 25-quater.1 (practices of female genital mutilation), 25-sexies (market abuse), 25-terdecies (offences of racism and xenophobia), 25-quaterdecies (sports fraud), 25-sexiesdecies (offences relating to smuggling), 25-septiesdecies (offences against cultural heritage), 25-duodevicies (laundering of cultural property and devastation and looting of cultural and landscape assets).

With regard to the offences for which no concrete risk profiles have been identified, the Company nonetheless considers that the ethical principles and rules of conduct set out in its Code of Ethics – which requires all its addressees to comply strictly with all applicable laws and regulations – are suitable to prevent the commission of such offences as well.

The key elements developed by Mutti in defining the Model can be summarised as follows:



The mapping of so-called “sensitive” activities, with examples of how the offences may possibly be committed and the business processes within which, in principle, the conditions and/or means may arise for the commission of the offences set forth in the Decree.



The establishment of specific controls (as laid out in the subsequent Special Parts of this Model) to support the business processes deemed exposed to the potential risk of offences being committed.



The establishment of a Supervisory Body, with the attribution of specific supervisory duties over the effective implementation and application of the Model.



The adoption of a penalty system (as laid out in Section Four of the General Part of this Model) aiming to guarantee the effective implementation of the Model and containing the disciplinary measures applicable in the event of the violation of the requirements laid out in the Model.



The execution of informational and training activities on the content of this Model (as outlined in more detail in Section Five of this General Part).

2.6. THE MAPPING OF ACTIVITIES AT RISK OF OFFENCES

Legislative Decree 231/2001 expressly requires, in Art. 6, paragraph 2, letter a), the Organisation, Management and Control Model of the Company to identify the company's activities within which the offences set forth in the Decree may potentially be committed. As a result, with the support of an external consultant, the Company conducted a detailed analysis of its business activities.

As part of this process, the Company first of all analysed its organisational structure, represented in the organisational chart, which identifies the company's Departments and Functions as well as the relative roles and hierarchies.

Subsequently, the Company analysed its business activities on the basis of information gathered from the function Directors and the top management who, due to their roles, have the broadest and deepest awareness of the operations of the company area for which they are responsible. In particular, the activities at risk within company processes were identified on the basis of a preliminary analysis of:

- the Organisational chart, which highlights the hierarchical and functional lines of reporting;
- the resolutions and reports of the management and control bodies;
- the company's regulations (i.e., procedures, organisational provisions) and the general system of controls;
- the system of powers and delegations;
- the management framework (i.e. Quality, Health&Safety, Environment, Food Safety);
- the indications set forth in the Confindustria Guidelines updated in March 2014;
- the "history" of the Company, or the detrimental events that have concerned the business in the past.

The results of the activity described above were included within a descriptive document (the Matrix of Activities at Risk of Offences) which illustrates in detail the risk of the offences referred to in Legislative Decree 231/2001 being committed within the scope of the activities of Mutti S.p.A.; this document is

located in the Company's offices and is available for consultation by Directors, the Statutory Auditors, the Supervisory Body and anyone with the authorisation to view it.

In particular, the Matrix of Activities at Risk of Offences lists the "sensitive activities", i.e., the company's activities that may potentially be associated with offences the commission of which has been deemed possible, examples of possible methods and purposes of carrying out the offences themselves, as well as the processes within which, again in principle, the conditions, instruments and/or means may arise for the commission of the offences.

2.7. INTERNAL CONTROL SYSTEM

The Company's internal control and risk management system consists of the set of tools, organisational structures and corporate procedures designed to contribute – through the identification, management and monitoring of the main risks within the Company – to the sound, proper and goal-consistent conduct of the business as defined by the Board of Directors.

In particular, Mutti's internal control system is based, in addition to the rules of conduct laid down in this Model, on the following elements:

- the Code of Ethics, the Code of Conduct, the Supplier Code of Conduct and the Integrated Environment, Health & Safety and Social Responsibility Policy;
- the hierarchical and functional structure (corporate organisation chart);
- the system of delegations and powers of attorney;
- the management systems (e.g. quality, environment, health and safety, food safety, supply chain traceability, social responsibility);
- the system of corporate procedures, including organisational provisions and operating instructions;
- the information systems designed to ensure segregation of duties and protection of the information they contain, both in relation to management and accounting systems and to the systems supporting business-related operational activities.

More specifically, the Company holds Integrated Production Certification in accordance with UNI 11233 and Supply Chain Traceability Certification in accordance with UNI EN ISO 22005:2008 (registered and operating office in Montechiarugolo and operating site in Collecchio), as well as conformity with the BRC and IFS standards, guaranteeing hygiene and safety throughout the production process. Mutti has obtained ISO 45001:2018 certification for its occupational health and safety management system (for the registered and operating office) and ISO 14001:2015 certification setting out the requirements for the environmental management system. With regard to corporate social responsibility towards workers, the Company complies with the requirements of the Social Accountability Management System standard SA 8000:2014 (for the Montechiarugolo, Collecchio and Red Store sites). Lastly, the Company has obtained FSSC 22000 food safety certification in accordance with ISO 22000:2018 and ISO/TS 22002-1:2009.

In 2023 Mutti published its third Environmental Report, providing transparent disclosure of the Company's environmental performance as evidence of its responsible conduct. In May 2023 the Company also approved the Mutti Green Strategy and its related Policy, thereby formalising its commitment to sustainability and defining a governance model for its implementation.

Mutti's current internal control system, understood as the process implemented by the Company to manage and monitor the main risks and ensure sound and proper business conduct, is capable of ensuring the achievement of the following objectives:

- **“Every operation, transaction and action must be verifiable, documented, consistent and appropriate”**: every operation must be supported by adequate documentation, on the basis of which the competent corporate functions may, at any time, perform checks to confirm the characteristics and reasons for the operation and identify who authorised, carried out, recorded and verified it.
- **“No one may independently manage an entire process”**: the control system in place within the Company must ensure the application of the principle of segregation of duties, whereby responsibility for authorising an operation must be assigned to a person other than the one who records it, executes it operationally or verifies it. In addition, the system provides that: (i) no one is entrusted with unlimited powers; (ii) powers and responsibilities are clearly defined and known within the organisation; and (iii) authorisation and signing powers are consistent with the organisational responsibilities assigned.
- **“Documentation of controls”**: the performance of controls, including supervisory controls, carried out in line with assigned responsibilities must always be documented (including, where applicable, through the preparation of minutes).

The services provided by Mutti to its subsidiaries and affiliates are governed by contracts defining the subject matter of the services, the remuneration mechanisms for the activities performed and any applicable fee schedules, as well as clauses concerning compliance with the Code of Ethics, the Code of Conduct and the Organisational Model pursuant to Legislative Decree 231/2001.

2.8. CODE OF ETHICS, CODE OF CONDUCT AND MODEL

The Company has adopted a Code of Ethics and a Code of Conduct, which establish the values and rules of “corporate ethics” which the Company recognises as its own and which it requires its corporate bodies, employees and third parties to observe.

The Model, the provisions of which are in any event consistent and compliant with the Code of Ethics and the Code of Conduct, more specifically meets the needs expressed by the Decree and therefore is meant to prevent the commission of the types of offence contemplated by Legislative Decree 231/2001.

In particular, both the Code of Ethics and the Code of Conduct in any event affirms the principles and the behaviours suitable for preventing the unlawful conduct pursuant to Legislative Decree 231/2001, and therefore assumes relevance for the purposes of this Model as well and is complementary to it.

2.9. THIRD-PARTY SERVICES

The supply of goods, works or services by third parties (e.g. other companies) that may relate to sensitive activities must be governed by a written contract.

The contract between the parties must include the following clauses:

the obligation of the service provider to certify the truthfulness and completeness of the documentation produced and of the information communicated to the Company pursuant to legal obligations;

the commitment of the service provider, for the entire term of the contract, to comply with the guiding principles of the Model and the Supplier Code of Conduct, as well as with the provisions of Legislative Decree 231/2001, and to operate in line with them;

the right of the Company to apply protective measures (e.g. termination of the contract, application of penalties, etc.) in the event of a breach of the above provisions.



2.10. ADOPTION OF THE MODEL WITHIN THE GROUP

As operational Parent Company of the Mutti Group, the Company promotes an assessment process concerning the adoption of an Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 by its Subsidiaries with a permanent establishment in Italy.

If the Italian Subsidiaries deem that they should adopt an Organisation, Management and Control Model pursuant to Legislative Decree 231/2001 in accordance with Legislative Decree 231/2001, they therefore autonomously adopt their own Model, by resolution of their management bodies and under their own responsibility, handling its implementation and appointing their own Supervisory Body. Each company identifies the sensitive activities, taking into account the nature and type of activity carried out and the size and structure of the organisation.

For informational purposes, each Supervisory Body shall notify the Supervisory Body of the Company of the Model adopted by the above-mentioned companies. The supervisory bodies of the Italian Subsidiaries shall report every subsequent significant amendment made to the model to the Supervisory Body of Mutti S.p.A.

SECTION THREE – SUPERVISORY BODY

Art. 6, paragraph 1 of Legislative Decree 231/2001 requires, as a condition to benefit from the exemption from administrative liability, that the task of supervising the observance and functioning of the Model, as well as handling its relative updating, be entrusted to a Supervisory Body within the entity that has independent powers of initiative and control and exercises the duties entrusted to it on a continuous basis. Therefore, the Supervisory Body carries out its functions outside the operating processes of the Company, reporting periodically to the Board of Directors, unrestricted by any hierarchical relationship with the Board itself or with individual Department managers.

In compliance with the requirements of Legislative Decree 231/2001, the Mutti Board of Directors has established a multi-member Supervisory Body consisting of three members.

In particular, the composition of the Supervisory Body has been defined so as to guarantee that the following requirements are met:

- **Autonomy and independence:** this requirement is met by its positioning within the organisational structure as a staff unit and in the highest possible position, establishing the “line of reporting” to the highest operational level of the company, i.e., the Board of Directors as a whole.
- **Professionalism:** this requirement is met by the professional, technical and practical knowledge of the members of the Supervisory Body. In particular, the selected composition guarantees suitable knowledge of the law and control and monitoring principles and techniques, as well as the organisation of the business and the main processes of the Company.
- **Continuity of action:** with reference to this requirement, the Supervisory Body is required to constantly supervise, through its investigatory powers, compliance with the Model by the Addressees, and handle its implementation and updating, representing a constant point of reference for all Mutti personnel. In particular, fulfilment of the requirement in question is guaranteed by the presence within the Body of at least one Company employee.

3.1. TERM OF OFFICE, EXPIRY AND REMOVAL

The members of the Supervisory Body remain in office for 3 years from when they are assigned to the office and in any event may be re-elected. They are selected from amongst parties with an ethical and professional profile of unquestionable value and should not be spouses or relatives of members of the Board of Directors.

Employees of the Company and external professionals may be appointed to the Supervisory Body. The latter should not have relationships with the Company such so as to amount to conflicts of interests.

The remuneration of the members of the Supervisory Body, both internal and external to the Company, does not constitute a conflict of interests.

Anyone in one of the following situations cannot be appointed to the Supervisory Body and, if appointed, his or her term of office shall come to an end:

- anyone who is a spouse, relative or in-law to the 4th degree or cohabiting domestic partner of, or has relationships of affection with: (a) members of the Board of Directors, (b) persons who represent, manage or direct the Company or one of its organisational units vested with financial and functional autonomy, (c) persons who exercise the management and control, also

de facto, of the Company, statutory auditors of the Company and the auditing firm, as well as the other parties specified by law;

- conflict of interests, even potential, with the Company or with Subsidiaries, which compromise their independence;
- ownership, direct or indirect, of shareholdings to an extent such so as to allow them to exercise significant influence over the Company or the Subsidiaries;
- functions of executive director held, in the three years prior to appointment to the Supervisory Body, in a company subject to bankruptcy, compulsory administrative liquidation or equivalent procedures;
- relationship of public employment at central or local government administrations in the three years prior to appointment to the Supervisory Body;
- judgement against them, even if not subject to a final ruling, or the application of a plea bargain, in Italy or abroad, for relevant violations in terms of the administrative liability of entities pursuant to Legislative Decree 231/2001;
- judgement against them, even if not subject to a final ruling, or a plea bargain with a punishment entailing a ban, even temporarily, from public offices, or a temporary ban from management offices of legal entities and companies.

If one of the above-mentioned reasons for replacement or integration or for ineligibility and/or forfeiture should arise with respect to a member, he or she must immediately notify the other members of the Supervisory Body and shall automatically forfeit the office. The Supervisory Body shall notify the Chief Executive Officer, for the formulation of the proposal for replacement to the Board of Directors pursuant to this paragraph.

Members that have an employment relationship with the Company shall be removed from office immediately in the case of the termination of such relationship and irrespective of the reason for its interruption.

By board resolution, the Board of Directors may remove members of the Body at any time after consulting with the Board of Statutory Auditors, but only for just cause, as well as, by justified deed, suspend the functions and/or powers of the Body and appoint an interim body or remove its powers.

The following constitute just cause for the removal of members:

- the confirmation of a serious breach by the Supervisory Body in performing its duties;
- failure to notify the Board of Directors of a conflict of interests, even potential, which prevents the maintenance of the role as a member of the Body itself;
- judgement against the Company, subject to a final ruling, or a plea bargain, with respect to which the court records indicate the failure to supervise or insufficient supervision by the Supervisory Body;
- the violation of the obligations of privacy with respect to the news and information acquired in exercising the functions of the Supervisory Body;
- judgement against them, even if not subject to a final ruling, or the application of a plea bargain, in Italy or abroad, for relevant violations in terms of the administrative liability of entities pursuant to Legislative Decree 231/2001;
- judgement against them, even if not subject to a final ruling, or a plea bargain with a punishment entailing a ban, even temporarily, from public offices, or a temporary ban from management offices of legal entities and companies;



- for the member linked to the Company by an employment relationship, the launch of a disciplinary procedure for deeds which may result in dismissal.

If the removal takes place without just cause, the removed member will have the right to request to be immediately reappointed to office.

Any member may withdraw from the position at any time by providing written prior notice at least 30 days in advance, to be sent to the Board of Directors by registered letter with advice of receipt; the Board of Directors shall appoint the new member during the next Board meeting and in any event within 60 days of the date on which the withdrawn member leaves office.

The Supervisory Body has defined, in full autonomy, the rules for its functioning in the “Regulation of the activities of the Supervisory Body”, transmitted to the Board of Directors for informational purposes.

3.2. POWERS AND FUNCTIONS OF SUPERVISORY BODY

The Supervisory Body is assigned the following duties:

- supervising the dissemination within the Company of knowledge, understanding and observance of the Model;
- supervising the validity and adequacy of the Model, or its concrete capacity to prevent the conduct sanctioned by the Decree;
- supervising the implementation of the Model within the areas of activity potentially at risk of offences;
- reporting to the Company’s Board of Directors the opportunity to update the Model, if the need to adapt it is identified in relation to changed conditions within the company and/or in regulations.

In carrying out such activities, the Body will fulfil the following obligations:

FUNCTIONS	
<ul style="list-style-type: none">• coordinate and cooperate with the Company’s Departments (including through dedicated meetings) to improve the monitoring of corporate activities identified in the Model as exposed to the risk of offences;	<ul style="list-style-type: none">• coordinate and cooperate with the Company’s Departments (including through dedicated meetings) to improve the monitoring of corporate activities identified in the Model as exposed to the risk of offences;
<ul style="list-style-type: none">• verify the establishment and functioning of specific “dedicated” information channels (e.g. email address and postal address) designed to facilitate the flow of reports and information to the Body;	<ul style="list-style-type: none">• verify the establishment and functioning of specific “dedicated” information channels (e.g. email address and postal address) designed to facilitate the flow of reports and information to the Body;
<ul style="list-style-type: none">• verify the effective implementation of the information and training initiatives on the Model undertaken by the Company;	<ul style="list-style-type: none">• verify the effective implementation of the information and training initiatives on the Model undertaken by the Company;



<ul style="list-style-type: none"> • immediately report to the Board of Directors any violations of the Model committed by the Company's Directors or other top management figures; 	<ul style="list-style-type: none"> • immediately report to the Board of Directors any violations of the Model committed by the Company's Directors or other top management figures;
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In order to fulfil the obligations listed above, the Body has the powers specified below:

POWERS	
<ul style="list-style-type: none"> • Issuing provisions governing its activities and preparing and updating the list of information that it must receive from the Corporate functions; 	<ul style="list-style-type: none"> • Issuing provisions governing its activities and preparing and updating the list of information that it must receive from the Corporate functions;
<ul style="list-style-type: none"> • Making use of external consultants of proven professionalism in cases in which this may be necessary to carry out audit and control activities or update the Model; 	<ul style="list-style-type: none"> • Making use of external consultants of proven professionalism in cases in which this may be necessary to carry out audit and control activities or update the Model;
<ul style="list-style-type: none"> • Carrying out investigations on the reports received to verify whether they amount to violations of the Code of Conduct and/or the Model and to ascertain their soundness, reporting, after the investigations are complete, to the competent Department or to the Board of Directors, depending on the role held within the company by the perpetrator of the violation, whether it is appropriate to initiate disciplinary proceedings or take adequate penalty measures against the perpetrator; 	<ul style="list-style-type: none"> • Carrying out investigations on the reports received to verify whether they amount to violations of the Code of Conduct and/or the Model and to ascertain their soundness, reporting, after the investigations are complete, to the competent Department or to the Board of Directors, depending on the role held within the company by the perpetrator of the violation, whether it is appropriate to initiate disciplinary proceedings or take adequate penalty measures against the perpetrator;

To better perform its activities, the Body may delegate one or more specific duties to its individual members who will carry them out in the name and on behalf of the Body. Responsibility for the delegated duties is attributed to the Body as a whole.

The Company's Board of Directors assigns an annual budget to the Supervisory Body in the amount proposed by the Body itself and, in any event, which is adequate with respect to the functions attributed to it. The Body decides autonomously on the expenses to be incurred in compliance with company signing powers, and any expenses exceeding the budget must be authorised by the Chief Executive Officer.

3.3. COMMUNICATION FLOWS OF THE SUPERVISORY BODY

As noted above, to guarantee full autonomy and independence in performing its functions, the Supervisory Body communicates directly with the Company's Board of Directors.

In detail, the Supervisory Body reports to the Corporate Bodies on the current status of Model implementation and the outcomes of supervisory activity through direct reporting and meetings (also via video conference) carried out as follows:

- at least every six months, with respect to the Board of Directors and the Board of Statutory Auditors, through a written report describing the monitoring activities carried out by the

Body itself, the critical issues identified and any corrective or improvement measures appropriate to ensure the operational implementation of the Model;

- promptly with respect to the Board of Statutory Auditors, in relation to presumed violations by the top management or members of the Board of Directors, without prejudice to the right of the Board of Statutory Auditors to request information or clarifications on the above-mentioned alleged violations.

Meetings of the Supervisory Body may be called at any time by the Board of Directors and the Board of Statutory Auditors, and the Body, in turn, has the right to request that meetings of the above-mentioned corporate bodies be called for matters concerning the functioning and effective implementation of the Model or in relation to specific situations.

The reporting activity described above shall be documented in minutes and filed with the Body's records, in compliance with the principle of privacy of the data and information contained therein, as well as regulatory provisions on the processing of personal information.

To guarantee proper and effective information flows, as well as for the complete and proper exercise of its duties, the Body also has the right to request clarifications or information directly from parties with the main operational responsibilities.

3.4. INFORMATION FLOWS TO THE SUPERVISORY BODY

Legislative Decree 231/2001 states, among the requirements that the Model must meet, the establishment of specific reporting obligations towards the Supervisory Body by the Company's Functions, in order to enable the Body to carry out its monitoring and oversight activities.

In this regard, the following must be communicated to the Supervisory Body:

By the Group Finance Department:

- measures and/or information from law enforcement authorities or any other authority, including administrative authorities, involving the Company or senior figures, from which it can be inferred that investigations are being conducted, including against unknown persons, in relation to offences under Legislative Decree 231/2001, without prejudice to any legally imposed confidentiality or secrecy obligations;
- requests for legal assistance submitted by managers and/or employees in the event of the initiation of legal proceedings for offences covered by Legislative Decree 231/2001;
- changes to the system of delegations and powers of attorney, as well as amendments to the by-laws or the corporate organisation chart;
- the outcome of any actions taken following written reports by the Supervisory Body of ascertained violations of the Model, the imposition of disciplinary sanctions for violations of the Model, and any decisions to close cases, with the related reasons.

By the Group HSE Manager:

- reports of serious accidents (manslaughter or serious or very serious bodily injury, and in any event any accident with a prognosis of more than 30 days) affecting employees, contractors of the Company and, more generally, anyone having access to the Company's facilities;
- changes in roles and responsibilities within the workplace health and safety management systems (such as appointment of the Employer, delegation of functions pursuant to Article 16 of Legislative Decree 81/2008, appointment of the H&S Manager – RSP) and environmental

management systems (such as powers of attorney and delegations in environmental matters).

By all Company Departments:

- any documents and information requested by the Supervisory Body for the effective performance of its monitoring and verification activities on the Organisational Model pursuant to Legislative Decree 231/2001.

To this end, dedicated communication channels are established for the transmission of information flows to the Supervisory Body, namely:

- an email address: **OdV@Muttispa.it;**
- a postal address: **Mutti S.p.A., Via Traversetolo 28, 43022 Montechiarugolo (PR) – For the attention of the Supervisory Body (OdV).**

3.5. WHISTLEBLOWING SYSTEM

Legislative Decree No. 24 of 10 March 2023 – implementing in Italy Directive (EU) 2019/1937 – replaces the previous whistleblowing provisions laid down in Legislative Decree 231 for the private sector (and Law No. 179/2017 for the public sector), bringing together in a single piece of legislation the entire framework governing reporting channels and the protection regime for individuals who report breaches of national or EU law that harm the public interest or the integrity of a private entity (or public administration), of which they became aware in their work-related context.

In order to give effective implementation to the provisions of Legislative Decree No. 24/2023 which, among other things, repealed Article 6, paragraphs 2-ter and 2-quater, and amended Article 6, paragraph 2-bis, of Legislative Decree 231, the Company has adopted a new reporting procedure (“Reporting Management Procedure”). This procedure forms an integral part of the 231 Model and governs the system for receiving, analysing and handling reports.

In particular, the “Reporting Management Procedure”:

- establishes reporting channels that allow the submission of reports concerning information on breaches of laws (including EU provisions) and regulations set out in the Code of Ethics, the 231 Model, the Code of Conduct, the Supplier Code of Conduct, the Integrated Environment, Health & Safety and Social Responsibility Policy, as well as the system of rules and procedures adopted by the Company;
- ensures the confidentiality of the identity of the whistleblower, of the persons involved in the report, and of the content of the report and the related documentation;
- prohibits any form of retaliation against a person who makes a report, a public disclosure or a complaint to the Judicial or Accounting Authorities, as well as against the other persons specifically identified in Legislative Decree No. 24/2023.

Reports may be submitted, including anonymously, via an IT platform accessible through a dedicated link published on the website www.mutti-parma.com and on the corporate intranet. Reports may also be submitted orally via the dedicated telephone line. The Company also communicates the methods for submitting reports through training sessions and signage located within the Company’s premises.



The Reporting Manager is responsible for collecting reports and, upon receipt of the report, forwarding to the Supervisory Body any report concerning the possible commission of predicate offences or breaches of the Model.

As provided for by law, where the relevant conditions are met, the whistleblower may make use of external reporting channels, without prejudice to the safeguards offered by the Company in terms of confidentiality and protection against any form of retaliation, as outlined above.

For further details on the matters described in this paragraph, reference should be made to the "Reporting Management Procedure".



SECTION FOUR – PENALTY SYSTEM

The establishment of a system of sanctions, applicable in the event of breaches of the provisions of this Model, is a necessary condition for ensuring the effective implementation of the Model itself, as well as an essential prerequisite for enabling the Company to benefit from the exemption from administrative liability.

The imposition of disciplinary sanctions is independent of any criminal conviction of the employee, manager or top manager, or of the initiation of criminal proceedings, and even of the commission of an offence relevant under Legislative Decree 231/2001.

For the purposes of applying the disciplinary system, any action or conduct, including by omission, carried out in breach of the rules set out in this Organisation, Management and Control Model constitutes Relevant Conduct and may lead to the imposition of sanctions.

The application of disciplinary sanctions must be guided by the principle of proportionality and graduality and, in particular, in identifying the applicable sanction, account must be taken of the objective and subjective aspects of the Relevant Conduct.

In particular, from an objective standpoint and in terms of graduality, account is taken of:

- breaches of the Model that did not entail any exposure to risk or entailed only a limited exposure to risk;
- breaches of the Model that entailed appreciable or significant exposure to risk;
- breaches of the Model that constituted conduct of criminal relevance.

Furthermore, Relevant Conduct may be more or less serious depending on the circumstances in which it was committed and on the following subjective factors:

- commission of multiple breaches through the same conduct;
- recidivism on the part of the individual concerned;
- level of hierarchical and/or technical responsibility of the person to whom the contested conduct is attributable;
- shared responsibility with other individuals involved in breaching the procedure.

In all cases, the disciplinary process is entrusted to the competent corporate function and/or bodies.

4.1. PENALTIES FOR NON-EXECUTIVE EMPLOYEES

In relation to employees, the Company must comply with the limits laid down in Article 7 of the Workers' Statute and with the provisions of the National Collective Bargaining Agreement for the Food Industry, both as regards the sanctions that may be imposed and the procedures for exercising disciplinary power.

Failure by employees to comply with the provisions of the Model, the Code of Ethics and/or the Code of Conduct, and with all related documentation forming part thereof, constitutes a breach of the obligations arising from the employment relationship pursuant to Article 2104 of the Italian Civil Code and a disciplinary offence. More specifically, conduct by an employee that, in accordance with the foregoing, qualifies as a disciplinary offence also constitutes a breach of the employee's duty to



perform the tasks assigned with the utmost diligence, in accordance with the Company's instructions, as provided for in the applicable National Collective Bargaining Agreement.

Upon becoming aware of a breach of the Model, the Company will initiate a disciplinary action aimed at ascertaining the breach. In the course of this fact-finding phase, the employee will first be served with a notice of charges and will be granted an appropriate period in which to respond. Once the breach has been established, a disciplinary sanction proportionate to the seriousness of the infringement will be imposed on the offender.

Employees may be subject to the sanctions provided for in the applicable National Collective Bargaining Agreement, which, by way of example, include:

- verbal warning;
- written warning;
- fine not exceeding three hours' pay;
- suspension from work and pay for up to three working days;
- dismissal for disciplinary reasons.

In order to clarify the criteria for correlating breaches and disciplinary measures, it should be noted that:

- an employee is subject to conservative disciplinary measures if they:
- breach the provisions of the Model and the related documentation forming part thereof, or adopt, in the performance of activities in risk areas, conduct that does not comply with the provisions of the Model, such conduct being deemed a failure to follow the Company's instructions;
- an employee is subject to termination measures if they:
- adopt, in the performance of activities in risk areas, conduct that does not comply with the provisions of the Model and the related documentation forming part thereof, such conduct constituting a lack of discipline and diligence in performing their contractual obligations so serious as to undermine the Company's trust in the employee;
- adopt, in the performance of activities falling within risk areas, conduct that is clearly in conflict with the provisions of the Model and the related documentation forming part thereof, such as to result in the actual application to the Company of measures under Legislative Decree 231/2001, this conduct constituting an act causing serious moral and material harm to the Company which prevents continuation of the employment relationship, even on a temporary basis.

The Company may not adopt any disciplinary measure against an employee without complying with the procedures laid down in the applicable National Collective Bargaining Agreement for each specific case.

The principles of correlation and proportionality between the breach committed and the sanction imposed are ensured through compliance with the following criteria:

- seriousness of the breach;
- role, position, responsibilities and degree of autonomy of the employee;
- foreseeability of the event;
- intentional nature of the conduct or degree of negligence, imprudence or incompetence;

- overall conduct of the offender, including the existence or otherwise of any previous disciplinary measures within the time limits provided for in the applicable National Collective Bargaining Agreement;
- any other specific circumstances characterising the breach.

It is understood that all provisions and safeguards laid down by the applicable National Collective Bargaining Agreements in relation to disciplinary proceedings will be observed; in particular, the Company will comply with:

- the obligation – for disciplinary measures more serious than a verbal warning – to serve the employee in advance with written notice of the alleged breach, specifying the facts constituting the infringement, and to grant a period of five days from receipt of the notice within which the employee may submit their explanations, as well as to hear the employee in relation to their defence;
- the obligation not to impose the disciplinary measure before the minimum five-day period has elapsed, as provided for in Article 7 of the Workers' Statute and in the applicable National Collective Bargaining Agreements, from the written notice of the alleged breach;
- the obligation to notify the employee in writing of the disciplinary measure imposed within the maximum time limits laid down in the applicable National Collective Bargaining Agreement, calculated from the expiry of the deadline granted to the employee to submit their explanations. Failing such notification, the explanations will be deemed accepted.

The existence of a system of sanctions linked to non-compliance with the provisions of the Model and the related documentation forming part thereof must necessarily be brought to the attention of employees by means deemed most appropriate by the Company.

The Company also reserves the right to seek compensation for any damage arising from breaches of the Model by an employee. Any damages claimed will be assessed taking into account:

- the level of responsibility and autonomy of the employee who committed the disciplinary offence;
- the existence of any previous disciplinary measures against the same employee;
- the degree of intentionality of the conduct;
- the seriousness of its effects, meaning the level of risk to which the Company reasonably believes itself to have been exposed.

4.2. PENALTIES FOR EMPLOYEES CLASSIFIED AS EXECUTIVES

Breaches by managers of the internal procedures laid down in this Model, or the adoption, in the performance of activities in risk areas, of conduct that does not comply with the provisions of the Model, are detailed below. By way of example, the following types of Relevant Conduct may be cited, without limitation:

- failure to comply with the principles and protocols set out in the Model;
- failure to record, or inaccurate recording of, the activities carried out in relation to the documentation, retention and control of documents required by corporate protocols, in such a way as to prevent transparency and verifiability;
- breaches and/or circumvention of the internal control system through the removal, destruction or alteration of documentation required by corporate procedures, or by

preventing the persons in charge and the Supervisory Body from carrying out checks or accessing the requested information and documentation;

- breaches of the rules on signing powers and the system of delegations, except in cases of extreme necessity and urgency, which must be promptly reported to the immediate superior;
- failure by hierarchical superiors to supervise, control and monitor their subordinates with regard to the correct and effective application of the principles laid down in the Model;
- failure to inform the Supervisory Body and/or the immediate superior of any breaches of the Model committed by other Recipients of this Disciplinary System, or of which the manager has direct and certain knowledge;
- where applicable, failure to provide, update or communicate training to personnel involved in processes governed by corporate protocols relating to sensitive areas.

In the event of breaches of the procedures laid down in the Organisation, Management and Control Model, the sanctions provided for in the applicable National Collective Bargaining Agreement for the Food Industry will be applied, based on an assessment of the seriousness of the infringement and the appropriateness of the sanction.

In cases of serious violations, the Company may terminate the employment contract early without notice pursuant to and for the purposes of Article 2119 of the Italian Civil Code.

4.3. MEASURES AGAINST DIRECTORS

In the case of a confirmed violation of the provisions of the Model, including the documentation of which it consists, by one or more directors, the Supervisory Body shall promptly inform the entire Board of Directors and the Board of Statutory Auditors so that they may take or promote the most appropriate and adequate initiatives, in relation to the severity of the violation identified and in compliance with the powers laid out in regulations in force and in the articles of association.

In the case of a confirmed violation of the provisions of the Model by the entire Board of Directors, including the documentation of which it consists, the Supervisory Body shall promptly inform the Board of Statutory Auditors so that it may take the ensuing measures.

In particular, in the case of the violation of the provisions of the Model, including those of the documentation of which it consists, by one or more directors, the Board of Directors may, based on the extent and severity of the violation committed, directly impose the penalty of written formal reprimand or removal, including partial, of delegated powers and powers of attorney granted in the most serious cases in which the Company's faith in this person is jeopardised.

In the case of violations of the provisions of the Model, including those of the documentation of which it consists, by one or more directors, intended unambiguously to facilitate or instigate the commission of a relevant offence pursuant to Legislative Decree 231/2001 or to commit it, the penalty measures (for example but not limited to temporary suspension from office and, in the most serious cases, removal from office) must be adopted by the Shareholders' Meeting at the proposal of the Board of Directors or the Board of Statutory Auditors.

4.4. MEASURES APPLICABLE TO THIRD PARTIES

Any breach of the Model and any conduct in contrast with the rules of conduct set out in the Supplier Code of Conduct that entails the risk of commission of any of the offences under Legislative Decree 231/2001 by third parties or by other persons with whom the Company has business relations (by way of example: consultants, external collaborators, agents or other partners), may, irrespective of

the type of relationship with the Company, constitute a breach of the contractual obligations assumed and lead to termination of the relationship, without prejudice to any claim for damages where such conduct results in actual harm to the Company.

To this end, and in particular where activities are outsourced to third parties, contracts must include specific clauses that:

- acknowledge awareness of the Decree, the Code of Conduct and the Supplier Code of Conduct;
- require an undertaking by such parties to refrain from conduct that could give rise to any of the offences referred to in the Decree (regardless of whether the offence is actually committed or punishable) and/or that could breach the provisions of the above documents;
- govern the consequences of any breach of the provisions of the above clause and, in particular, provide for termination of the relationship pursuant to Article 1456 of the Italian Civil Code; or, in the absence of such a contractual obligation, require a unilateral declaration by the third party or collaborator acknowledging awareness of the Decree and undertaking to conduct their activities in compliance with its provisions;
- provide that, where the third party does not have its own Organisational Model pursuant to Legislative Decree 231/2001, it must review the General Section of the Company's Model and undertake to comply with the principles contained therein.

4.5. MEASURES APPLICABLE TO TOP MANAGEMENT

As noted above, the Company always reserves the right to seek compensation where such conduct results in actual harm to the Company, including where the measures provided for by the Decree are imposed on the Company by a court. Should the breach be attributable to an auditing firm, the related assessments fall within the remit of the Shareholders' Meeting. The right to bring liability actions and seek compensation under the Italian Civil Code remains unaffected.

In any case, breach by top management of their specific duty to supervise subordinates will result in the Company adopting such disciplinary measures as it deems most appropriate, taking into account, on the one hand, the nature and seriousness of the breach committed and, on the other, the position held by the top manager concerned.

By way of example and without limitation, the following types of conduct may give rise to the imposition of sanctions:

- failure to comply with the principles and protocols contained in the Model;
- breaches and/or circumvention of the internal control system through the removal, distribution or alteration of documentation required by corporate protocols, or by preventing the persons in charge and the Supervisory Body from carrying out checks or accessing the requested information and documentation;
- breaches of the provisions on signing powers and, more generally, the system of delegations, except in cases of necessity and urgency, which must be promptly notified to the Board of Directors;
- failure to inform the Supervisory Body and/or any superior body of conduct aimed at committing an offence or administrative wrongdoing among those envisaged by the Decree.



4.6. SANCTIONS UNDER ARTICLE 6, PARAGRAPH 2-BIS, LEGISLATIVE DECREE 231/2001 ("WHISTLEBLOWING")

In any case, breach by top management of their specific duty to supervise subordinates will lead the Company to adopt such disciplinary measures as it deems most appropriate, in light of the nature and seriousness of the breach and the position of the manager concerned.

With regard to the disciplinary system governing the proper handling of reports of wrongdoing under Article 6, paragraph 2-bis, Legislative Decree 231/2001 (so-called "Whistleblowing") and in compliance with Legislative Decree 24/2023, the following are envisaged:

- Sanctions to protect the whistleblower against anyone who engages in retaliatory or discriminatory acts, whether direct or indirect, against the whistleblower for reasons directly or indirectly linked to the report;
- Sanctions against anyone who obstructs or attempts to obstruct the submission of a report;
- Sanctions against anyone who breaches confidentiality obligations;
- Sanctions against anyone who, in their capacity as the person responsible for handling reports, fails to carry out the necessary verification and analysis of reports received;
- Sanctions against anyone who, with intent or gross negligence, submits reports that prove to be unfounded.

Sanctions are defined by reference to the role of their recipient, as set out in the preceding paragraphs, insofar as breaches of the rules governing the reporting system themselves constitute breaches of the provisions of the Model.

SECTION FIVE - DISTRIBUTION OF THE MODEL

The Company, aware of the importance that training and information activities assume from a prevention perspective, defines a communication and training programme designed to ensure that all Recipients are informed of the main contents of the Decree and of the obligations arising therefrom, as well as of the rules laid down in the Model.

Training and communication are key tools in the distribution of the Model and the Code of Conduct adopted by the company, constituting an essential vehicle for the regulatory system that all employees are required to be familiar with, observe and enact in performing their respective functions.

To that end, employee information and training activities are organised with various levels of detail depending on the different degree of personnel involvement in activities at risk of offences. In any case, training activities intended to spread awareness of Legislative Decree 231/2001 and the requirements of the Model are differentiated in terms of content and training methods based on the role of the Addressees, the level of risk of the area in which they work and whether they are vested with Company representation and management functions.

Training activities involve all employees on staff, as well as all resources who may join the company in the future. In this respect the relative training activities shall be required and carried out upon hiring as well as whenever the employee changes jobs and when the Model is updated or amended.

With regard to the distribution of the Model within the company, the Company undertakes to carry out the following communication activities:

- when the employee is hired, the Group Human Resources Department informs the new hires of the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001, the Code of Conduct and the Code of Ethics, providing a copy of both documents on the first day of work;
- possibility of accessing the section of the company's website dedicated to Legislative Decree 231/2001, with the possibility to read and print the Code of Ethics, the Code of Conduct and the Organisational Model;
- affixing on bulletin boards a copy of the Organisation, Management and Control Model pursuant to Legislative Decree 231/2001, the Code of Ethics and the Code of Conduct, so as to guarantee their most widespread dissemination amongst all employees.

Communication is also enacted through organisational tools that are adequate to ensure widespread, effective, authoritative (i.e., issued at the adequate level), clear and detailed communications, which are periodically updated and repeated.

The Group Human Resources Department track and record personnel participation in the training courses, which are mandatory. General documentation relating to informational and training activities will be stored by the Group Human Resources Department and made available for consultation by the Supervisory Body and any other party with the right to view it.

The Company also promotes knowledge and observance of the Code of Ethics and the Code of Conduct and the Model amongst its commercial and financial partners, advisors, associates on various bases, customers and suppliers, to which both documents are made available by means of online consultation on the Company's website.



SECTION SIX – ADOPTION AND UPDATING OF THE MODEL

The adoption and effective implementation of the Model are, by express legislative provision, the responsibility of the Board of Directors. It follows that the power to adopt any updates to the Model likewise rests with the Board of Directors, which exercises this power by means of a resolution adopted in the same manner as for the original approval of the Model.

The updating activity – whether by way of additions or amendments – is aimed at ensuring that the Model remains adequate and suitable when assessed against its preventive function with respect to the offences envisaged by Legislative Decree 231/2001.

By contrast, it is the Supervisory Body's responsibility to concretely assess whether it is necessary or appropriate to update the Model and to bring such needs to the attention of the Board. Within the scope of the powers granted to it under Articles 6(1)(b) and 7(4)(a) of the Decree, the Supervisory Body is responsible for submitting proposals to the Board of Directors regarding the updating and adaptation of this Model.

In any event, the Model must be promptly amended and supplemented by the Board of Directors, also on the basis of proposals from and after consultation with the Supervisory Body, whenever:

- breaches or circumventions of its provisions have revealed that it is ineffective or inconsistent for the purpose of preventing offences;
- significant changes occur in the Company's internal structure and/or in the way in which business activities are conducted;
- legislative changes are introduced.

The following tasks remain with the Supervisory Body:

- carrying out periodic reviews to identify any updates to the Company's activities for the purpose of updating the mapping of sensitive activities;
- coordinating with the relevant Department manager on staff training programmes;
- interpreting the relevant legislation on predicate offences and any Guidelines issued or updated by the competent bodies, and verifying the adequacy of the internal control system in relation to legislative or Guideline requirements;
- assessing the need to update the Model.

The Heads of the relevant Departments develop and implement changes to the operating procedures within their remit where such changes appear necessary for the effective implementation of the Model, or where existing procedures prove inadequate for the proper implementation of the Model's provisions. The competent corporate functions are also responsible for making any changes or additions to procedures required to give effect to any revisions of this Model.

All amendments, updates and additions to the Model must always be communicated to the Supervisory Body.

SECTION SEVEN - LIST OF PREDICATE OFFENCES ENTAILING ADMINISTRATIVE LIABILITY PURSUANT TO LEGISLATIVE DECREE 231/2001

1. Offences against Public Administration (arts. 24 and 25):

- Embezzlement (art. 314 c.p.);
- Embezzlement through profit from another's error (art. 316 c.p.);
- Misappropriation of public disbursements (art. 316 bis c.p.);
- Undue receipt of public disbursements (art. 316 ter c.p.);
- Extortion (art. 317 c.p.);
- Corruption (arts. 318, 319, 319 bis, 320, 321);
- Corruption in judicial acts (art. 319 ter c.p.);
- Undue inducement to give or promise benefits (art. 319 quater c.p.)
- Incitement to corruption (art. 322 c.p.);
- Embezzlement, extortion, undue inducement to give or promise benefits, corruption and incitement to corruption of members of international courts or bodies of the European Union or international parliamentary assemblies or international organisations and officials of the European Union and foreign States (art. 322-bis c.p.);
- Abuse of office (art. 323 c.p.);
- Trafficking in unlawful influence (art. 346 bis c.p.);
- Disturbance of freedom of tender procedures (art. 353 c.p.);
- Disturbance of freedom of contractor selection procedures (art. 353-bis);
- Fraud in public supplies (art. 356 c.p.);
- Fraud against the State or a public body or the European Union (art. 640, paragraph 2, no. 1, c.p.);
- Aggravated fraud for obtaining public disbursements (art. 640 bis c.p.);
- Computer fraud against the State or another public body (art. 640 ter c.p.);
- Fraud in disbursements in the field of agriculture (art. 2 D. Lgs. 898/1986).

2. Computer crimes and unlawful data processing (art. 24 bis):

- Falsity in a public computer document or document having probative effect (art. 491-bis c.p.);
- Unauthorised access to a computer or telematic system (art. 615 ter c.p.);
- Unlawful possession and dissemination of access codes to computer or telematic systems (art. 615 quater c.p.);
- Dissemination of equipment, devices or computer programmes intended to damage or interrupt a computer or telematic system (art. 615 quinquies c.p.);
- Unlawful interception, obstruction or interruption of computer or telematic communications (art. 617 quater c.p.);
- Installation of equipment designed to intercept, obstruct or interrupt computer or telematic communications (art. 617 quinquies c.p.);

- Damage to information, data and computer programmes (art. 635 bis c.p.);
- Damage to information, data and computer programmes used by the State or another public body or in any case of public utility (art. 635 ter c.p.);
- Damage to computer and telematic systems (art. 635 quater c.p.);
- Damage to computer and telematic systems of public utility (art. 635 quinquies c.p.);
- Computer fraud by the subject providing electronic signature certification services (art. 640 quinquies c.p.);
- Perimeter of national cybersecurity (art.1, c.11 D.L. 105/2019).

3. Offences of organised crime (art. 24 ter):

- Aiding and abetting (art. 378 c.p.).
- Criminal association (art 416 c.p.);
- Mafia-type associations including foreign ones (art. 416 bis c.p.);
- Electoral-mafia exchange (art. 416 ter c.p.);
- Kidnapping for the purpose of robbery or extortion (art. 630 c.p.);
- Association aimed at unlawful trafficking in narcotic or psychotropic substances (art. 74, D.P.R. 9 October 1990 no. 309);
- Offences of unlawful manufacture, introduction into the State, sale, transfer, possession and carrying in a public place or open to the public of war weapons or war-type weapons or parts thereof, explosives, clandestine weapons as well as multiple firearms, excluding those provided for in article 2, third paragraph, of the law of 18 April 1975, no. 110 (art. 407, paragraph 2, lett. a), number 5) c.p.p.);
- Criminal association aimed at smuggling of foreign worked tobacco (DPR 43/1973, art. 291 quater).

4. Offences concerning falsity in coins, in public credit documents, in stamp duties and in recognition instruments or signs (art. 25 bis):

- Counterfeiting of coins, spending and introduction into the State, by prior agreement, of counterfeit coins (art. 453 c.p.);
- Alteration of coins (art. 454 c.p.);
- Spending and introduction into the State, without prior agreement, of counterfeit coins (art. 455 c.p.);
- Spending of counterfeit coins received in good faith (art. 457 c.p.);
- Counterfeiting of stamp duties, introduction into the State, purchase, possession or circulation of counterfeit stamp duties (art. 459 c.p.);
- Counterfeiting of watermarked paper used for the manufacture of public credit documents or stamp duties (art. 460 c.p.);
- Manufacture or possession of watermarks or instruments intended for counterfeiting coins, stamp duties, or watermarked paper (art. 461 c.p.);
- Use of counterfeit or altered stamp values (art. 464, paragraphs 1 and 2, c.p.);

- Counterfeiting, alteration, use of trade marks or distinctive signs or patents, models and designs (473 c.p.);
- Introduction into the State and trade in industrial products with false signs (474 c.p.).

5. Offences against industry and commerce (art. 25-bis 1):

- Disturbance of freedom of industry or commerce (art. 513 c.p.);
- Unlawful competition with threat or violence (art. 513 bis c.p.);
- Fraud against national industries (art. 514 c.p.);
- Fraud in the exercise of commerce (art. 515 c.p.);
- Sale of non-genuine food substances as genuine (art. 516 c.p.);
- Sale of industrial products with false signs (art. 517 c.p.);
- Manufacture and trade in goods realised by usurping industrial property rights (art. 517 ter c.p.);
- Counterfeiting of geographical indications or designations of origin of agri-food products (art. 517 quater c.p.).

6. Corporate offences (art. 25 ter):

- False corporate communications (art. 2621 c.c.);
- Facts of minor importance (art. 2621 bis c.c.);
- False corporate communications for listed companies (art. 2622 c.c.);
- Prevented control (art. 2625 c.c.);
- Undue return of contributions (art. 2626 c.c.);
- Unlawful distribution of profits and reserves (art. 2627 c.c.);
- Unlawful operations on shares or corporate units or of the controlling company (art. 2628 c.c.);
- Operations to the detriment of creditors (art. 2629 c.c.);
- Failure to communicate conflict of interest (art. 2629 bis c.c.);
- Fictitious formation of capital (art. 2632 c.c.);
- Undue distribution of corporate assets by liquidators (art. 2633 c.c.);
- Unlawful influence on the assembly (art. 2636 c.c.);
- Agiotage (art. 2637 c.c.);
- Obstruction of the exercise of functions of public supervisory authorities (art. 2638, paragraphs 1 and 2, c.c.);
- Corruption between private parties (art. 2635 c.c.);
- Incitement to corruption between private parties (art. 2635 bis c.c.);
- False or omitted statements for the release of the preliminary certificate in the case of cross-border transformations, mergers and divisions (art. 55 D. Lgs. 2 March 2023, no. 19).

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7. Offences with purposes of terrorism or subversion of democratic order (art. 25 quater):
- Subversive associations (art. 270 c.p.);
 - Associations with purposes of terrorism including international or subversion of democratic order (art. 270 bis c.p.);
 - Assistance to associates (art. 270 ter c.p.);
 - Recruitment with purposes of terrorism including international (art. 270 quater c.p.);
 - Organisation of transfers for purposes of terrorism (art. 270 quater 1 c.p.);
 - Training in activities with purposes of terrorism including international (art. 270 quinquies c.p.);
 - Financing of conduct with purposes of terrorism (art. 270 quinquies 1 c.p.);
 - Subtraction of goods or money subject to seizure (art. 270 quinquies 2 c.p.);
 - Conduct with purposes of terrorism (art. 270 sexies c.p.);
 - Confiscation (art. 270 septies c.p.);
 - Attack for terrorist purposes or subversion (art. 280 c.p.);
 - Act of terrorism with lethal or explosive devices (art. 280 bis c.p.);
 - Acts of nuclear terrorism (art. 280 ter c.p.);
 - Kidnapping of persons for purposes of terrorism or subversion (art. 289 bis c.p.);
 - Incitement to commit any of the offences provided for in the first and second chapters (art. 302 c.p.);
 - Political conspiracy by agreement (art. 304 c.p.);
 - Political conspiracy by association (art. 305 c.p.);
 - Armed band formation and participation (art. 306 c.p.);
 - Assistance to participants in conspiracy or armed band (art. 307 c.p.);
 - Active repentance (art. 5 D.L. no. 625/1979 - converted with amendment in L. 15/1980);
 - Seizure, hijacking and destruction of an aircraft (art. 1, L. no. 342/1976);
 - Damage to ground installations (art. 2, L. no. 342/1976);
 - Provisions concerning offences directed against the safety of maritime navigation and the safety of fixed installations on the intercontinental platform (art. 3, L. no. 422/1989);
 - Urgent measures for the protection of democratic order and public safety (art. 1 D. Lgs. 625/1979 - amended in L. 15/1980);
 - International Convention for the Suppression of the Financing of Terrorism New York 9 December 1999 (art. 2 Conv New York 9/12/1999).
8. Practices of female genital mutilation (art. 25 quater 1):
- Practices of female genital mutilation (art. 583-bis c.p.).
9. Offences against individual personality (art. 25 quinquies):
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- Reduction or maintenance in slavery or servitude (art. 600 c.p.);
- Sexual acts with a minor aged between fourteen and eighteen years, in exchange for money or other consideration (art. 600 bis, paragraph 2 c.p.);
- Child pornography - Offering or transfer of pornographic material, including via telematic means (art. 600 ter, paragraph 3 c.p.);
- Possession of pornographic material (art. 600 quater c.p.);
- Virtual pornography (art. 600 quater 1 c.p.);
- Child prostitution (art. 600 bis, paragraph 1 c.p.);
- Child pornography - Recruitment or use of minor for pornographic performances and distribution of child pornographic material, including virtual (art. 600 ter, paragraphs 1 and 2);
- Grooming of minors (art. 609 undecies c.p.);
- Tourism initiatives aimed at the exploitation of child prostitution (art. 600 quinquies c.p.);
- Trafficking in persons (art. 601 c.p.);
- Purchase and sale of slaves (art. 602 c.p.);
- Unlawful intermediation and labour exploitation (art. 603 bis c.p.);
- Grooming of minors (art. 609 undecies).

10. Market abuse (art. 25 sexies):

- Abuse of privileged information (art. 184 of D. Lgs. 58/1998);
- Market manipulation (art. 185 of D. Lgs. 58/1998).
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- Transnational offences (art. 10 L. 146/2006):
- Inducement not to make statements or to make false statements to the judicial authority (art. 377 bis c.p.);
- Aiding and abetting (art. 378 c.p.);
- Criminal association (art. 416 c.p.);
- Mafia-type associations including foreign ones (art. 416 bis c.p.);
- Criminal association aimed at smuggling of foreign worked tobacco (DPR 43/1973, art. 291 quater);
- Association aimed at unlawful trafficking in narcotic or psychotropic substances (art. 74 of DPR 309/1990).
- Provisions against clandestine immigration (art. 12 of D.Lgs. 286/1998);

11. Offences of culpable homicide or serious or very serious injuries committed in violation of health and safety at work protection rules (art. 25 septies):

- Culpable homicide (art. 589 c.p.);
- Culpable personal injuries, serious or very serious (art. 590 c.p.).

12. Offences concerning receiving stolen goods, money laundering and use of money of illicit origin, as well as self-laundering (art. 25 octies):

- Receiving stolen goods (art. 648 c.p.);
- Money laundering (art. 648 bis c.p.);
- Use of money, goods or benefits of illicit origin (art. 648 ter c.p.);
- Self-laundering (art. 648 ter.1 c.p.).

13. Offences concerning payment instruments other than cash and fraudulent transfer of values (art. 25 octies 1):

- Undue use and falsification of payment instruments other than cash (art. 493 ter c.p.);
- Possession and dissemination of equipment, devices or computer programmes intended to commit offences concerning payment instruments other than cash (art. 493 quater c.p.);
- Fraudulent transfer of values (art. 512-bis c.p.);
- Computer fraud aggravated by the realisation of a transfer of money, monetary value or virtual currency (art. 640 ter c.p.).

14. Offences concerning violation of copyright (art. 25-novies):

- Placing on telematic network systems available to the public, by means of connections of any kind, of a protected work of the intellect or part thereof (art. 171, first paragraph, lett. a-bis, Law 633/41);
- Offences of which in the previous point committed in relation to another's work not intended for publication, or with usurpation of the paternity of the work, or with deformation, mutilation or other modification of the work itself, where it results in offence to the honour or reputation of the author (art. 171, third paragraph, Law 633/41);
- Unlawful duplication, for profit, of computer programmes; importation, distribution, sale, possession for commercial or business purposes or leasing of programmes contained in media not marked by SIAE; preparation of means intended solely to allow or facilitate the arbitrary removal or functional evasion of devices applied to protect a computer programme (art. 171-bis, first paragraph, Law 633/41);
- Reproduction, transfers to other media, distribution, communication, presentation or public demonstration of the content of a database in violation of the provisions of articles 64-quinquies and 64-sexies of Law 633/41, for profit and on media not marked SIAE; extraction or re-use of the database in violation of the provisions of articles 102-bis and 102-ter of Law 633/41; distribution, sale and leasing of the database (art. 171-bis, second paragraph, Law 633/41);
- Unlawful duplication, reproduction, transmission or public dissemination by any means, in whole or in part, of works of the intellect intended for television, cinematographic, sale or rental of records, tapes or similar media or any other media containing phonograms or videograms of musical, cinematographic or audiovisual works assimilated or sequences of moving images; literary, dramatic, scientific or educational works, musical or dramatic-musical, multimedia, even if included in collective or composite works or databases; reproduction, duplication, transmission or unlawful dissemination, sale or trade, transfer in any capacity or unlawful importation of more than fifty copies or copies of works protected by

copyright and related rights; placing in a telematic network system, by means of connections of any kind, of a work of the intellect protected by copyright, or part thereof (art. 171-ter Law 633/41) [amended by L. no. 93/2023];

- Failure to communicate to SIAE, by producers or importers of media not subject to the marking of which in article 181-bis of Law 633/41, within thirty days the date of placing on the market in the national territory or of importation, of the identification data of media not subject to marking or false declaration of said data (art. 171-septies Law 633/41);
- Fraudulent production, sale, importation, promotion, installation, modification, use for public and private use apparatus or parts of apparatus designed for decoding of audiovisual transmissions with conditional access carried out via ether, via satellite, via cable, in both analogue and digital form (art. 171-octies Law 633/41).

15. Offence of inducement not to make statements or to make false statements to the judicial authority (art. 377 bis c.p.) (Art. 25-decies):

- Inducement not to make statements or to make false statements to the judicial authority (art. 377-bis c.p.).

16. Environmental offences (art. 25-undecies):

- Environmental pollution (452-bis c.p.) [amended by L. no. 137/2023];
- Environmental disaster (452-quater c.p.) [amended by L. no. 137/2023];
- Culpable offences against the environment (452-quinquies c.p.);
- Trafficking and abandonment of high radioactivity material (452-sexies c.p.);
- Aggravating circumstances (452-octies c.p.);
- Organised activities for unlawful trafficking in waste (452-quaterdecies c.p.);
- Killing, destruction, capture, removal, possession of specimens of protected wild animal or plant species (art. 727-bis c.p.);
- Destruction or deterioration of habitat within a protected site (art. 733-bis c.p.);
- Discharges of industrial waste water containing dangerous substances, in the absence of authorisation or after the same has been suspended or revoked and discharge into sea waters, by ships or aircraft, of substances or materials for which an absolute prohibition on dumping applies (art. 137 paragraphs 2, 3, 5, 11 and 13 D. Lgs. 152/2006);
- Unauthorised waste management activity (art. 256 paragraphs 1, 3, 5 and 6 second period D. Lgs. 152/2006);
- Failure to remediate sites: pollution of soil, subsoil, surface waters or groundwaters (art. 257 paragraphs 1 and 2 D. Lgs. 152/2006);
- Violation of communication obligations, keeping of mandatory registers and forms (art. 258 paragraph 4 second period D. Lgs. 152/2006);
- Unlawful trafficking in waste (art. 259 paragraph 1 D. Lgs. 152/2006);
- Ideological falsity of the waste analysis certificate, also used within SISTRI - Movement Area, and ideological and material falsity of the SISTRI form - Movement Area (art. 260-bis D. Lgs. 152/2006);

- Exceeding of emission limit values that determine the exceeding of air quality limit values (art. 279 paragraph 5 D. Lgs. 152/2006);
- Importation, exportation, re-exportation of specimens belonging to protected species of which in Annexes A, B and C of EC Regulation no. 338/97 of the Council, of 9 December 1996 and subsequent amendments; failure to comply with prescriptions aimed at the safety of specimens belonging to protected species; use of said specimens in a manner different from the prescriptions contained in the authorisation or certification measures; transport and transit of specimens in the absence of the prescribed certificate or licence; trade in artificially reproduced plants in contrast with the prescriptions of which in art. 7 par. 1 lett. b) EC Regulation no. 338/97 of the Council, of 9 December 1996 and subsequent amendments; possession, use for profit purposes, purchase, sale, display or possession for sale or for commercial purposes, offering for sale or transfer of specimens without the prescribed documentation (arts. 1 and 2 Law no. 150/1992);
- Falsification or alteration of certificates, licences, importation notifications, statements, communications of information provided for in art. 16, par. 1, lett. a), c), d), e), and l), of EC Regulation no. 338/97 of the Council, of 9 December 1996 and subsequent amendments (art. 3 Law no. 150/1992);
- Possession of live specimens of mammals and reptiles of wild species and live specimens of mammals and reptiles from captive breeding that constitute danger to health and public safety (art. 6 Law no. 150/1992);
- Cessation and reduction of the use of harmful substances (art. 3 Law no. 549/1993);
- Pollution by ship flying any flag (art. 8 - 9 D.Lgs. no. 202/2007).

17. Employment of third country nationals whose stay is irregular (art. 25 duodecies):

- Promotion, direction, organisation, financing or transport of foreigners in the territory of the State, or commission of other acts aimed at procuring their unlawful entry into the territory of the State, or of another State of which the person is not a national or does not have title of permanent residence, where: (a) the fact concerns the unlawful entry or stay in the territory of the State of five or more persons; (b) the transported person has been exposed to danger to his life or safety for procuring his unlawful entry or stay; (c) the transported person has been subjected to inhuman or degrading treatment for procuring his unlawful entry or stay; (d) the fact is committed by three or more persons in concert or using international transport services or counterfeit or altered documents or in any case illegally obtained; (e) the perpetrators of the fact have the availability of weapons or explosive materials
- If the facts of which in paragraph 3 are committed with two or more of the hypotheses of which in letters a), b), c), d) and e) of the same paragraph, the penalty provided therein is increased.
- The offence is aggravated where two or more of the conditions of which above are integrated, as well as in the cases in which the facts of which above: a) are committed for the purpose of recruiting persons to be destined for prostitution or in any case for sexual or labour exploitation or concern the entry of minors to be employed in unlawful activities for the purpose of favouring their exploitation; b) are committed for the purpose of deriving profit, even indirect (art. 12, paragraphs 3, 3 bis and 3 ter of D. Lgs. no. 286/1998);
- Aiding and abetting the stay of foreigners in the territory of the State for the purpose of deriving unjust profit from their condition of illegality or within the scope of activities punished by the provisions against clandestine immigration, in violation of the rules of the Consolidated

Text on immigration outside the cases provided for in the previous paragraphs and unless the fact constitutes a more serious offence (art. 12 paragraph 5 of D. Lgs. no. 286/1998).

- Employment of third country nationals whose stay is irregular (art. 22 paragraphs 12 and 12-bis of D. Lgs. no. 286/1998).

18. Offences of Racism and Xenophobia (art. 25 terdecies):

- Propaganda and incitement to commit offences for reasons of racial, ethnic and religious discrimination (art. 604 bis c.p.);
- Dissemination of ideas based on racial or ethnic superiority or hatred, or incitement to commit or commission of acts of discrimination, violence or provocation to violence for racial, ethnic, national, religious reasons or motivated by the sexual identity of the victim, unless the fact constitutes a more serious offence. (art. 3, paragraph 1 Law no. 654/1975);
- Propaganda or incitement and encouragement, committed in such a way as to derive concrete danger of dissemination, based in whole or in part on the denial of the Holocaust or of crimes of genocide, crimes against humanity and war crimes. (art. 3, paragraph 3 bis Law no. 654/1975).

19. Fraud in sports competitions, unlawful exercise of gambling or betting and gambling games exercised by means of prohibited apparatus (art. 25 quaterdecies):

- Fraud in sports competitions (art. 1 Law no. 401/1989);
- Unlawful exercise of gambling or betting activity (art. 4 Law no. 401/1989).

20. Tax offences (art. 25 quinquiesdecies):

- Fraudulent declaration by use of invoices or other documents for non-existent operations that determine a fictitious loss equal to or exceeding 100 thousand euros (art. 2, paragraph 1 D.Lgs. no. 74/2000);
- Fraudulent declaration by use of invoices or other documents for non-existent operations that determine a fictitious loss of less than 100 thousand euros (art. 2, paragraph 2 bis D.Lgs. 74/2000);
- Fraudulent declaration by other artifices (art. 3 D.Lgs. 74/2000);
- Unfaithful declaration (art. 4 D.Lgs. 74/2000);
- Failure to file declaration (art. 5 D.Lgs. 74/2000);
- Issuance of invoices or other documents for non-existent operations for amounts equal to or exceeding 100 thousand euros (art. 8, paragraph 1 D.Lgs. 74/2000);
- Issuance of invoices or other documents for non-existent operations for amounts of less than 100 thousand euros (art. 8, paragraph 2 bis D.Lgs. 74/2000);
- Concealment or destruction of accounting documents (art.10 D.Lgs. 74/2000);
- Undue compensation (art. 10-quater D.Lgs. 74/2000);
- Fraudulent evasion of tax payment (art. 11 D.Lgs. 74/2000).

21. Offences concerning smuggling (art. 25 sexiesdecies):

- Smuggling in the movement of goods across land borders and customs areas (art. 282 D.P.R. 43/1973);
- Smuggling in the movement of goods in border lakes (art. 283 D.P.R. 43/1973);
- Smuggling in maritime movement of goods (art. 284 D.P.R. 43/1973);
- Smuggling in the movement of goods by air (art. 285 D.P.R. 43/1973);
- Smuggling in extra-customs zones (art. 286 D.P.R. 43/1973);
- Smuggling for undue use of goods imported with customs relief (art. 287 D.P.R. 43/1973);
- Smuggling in customs warehouses (art. 288 D.P.R. 43/1973);
- Smuggling in cabotage and circulation (art. 289 D.P.R. 43/1973);
- Smuggling in the exportation of goods admitted to duty refund (art. 290 D.P.R. 43/1973);
- Smuggling in temporary importation or exportation (art. 291 D.P.R. 43/1973);
- Smuggling of foreign worked tobacco (art. 291-bis D.P.R. 43/1973);
- Aggravating circumstances of the offence of smuggling of foreign worked tobacco (art. 291-ter D.P.R. 43/1973);
- Criminal association aimed at smuggling of foreign worked tobacco (art. 291-quater D.P.R. 43/1973);
- Other cases of smuggling (art. 292 D.P.R. 43/1973);
- Penalty for smuggling in case of failure or incomplete ascertainment of the object of the offence (art. 294 D.P.R. 43/1973);
- Aggravating circumstances of smuggling (art. 295 D.P.R. 43/1973);
- Recidivism in smuggling (art. 296 D.P.R. 43/1973);
- Differences between cargo and manifest (art. 302 D.P.R. 43/1973);
- Differences with respect to the declaration for exportation of goods with duty refund (art. 304 D.P.R. 43/1973);
- Failure to discharge the security bill. Differences in quantity (art. 305 D.P.R. 43/1973);
- Differences in quality with respect to the security bill (art. 306 D.P.R. 43/1973);
- Differences in goods deposited in private customs warehouses (art. 308 D.P.R. 43/1973);
- Differences with respect to the declaration of goods intended for temporary importation or exportation (art. 310 D.P.R. 43/1973);
- Differences in quality in re-exportation to discharge of temporary importation (art. 311 D.P.R. 43/1973);
- Differences in quality in re-importation to discharge of temporary exportation (art. 312 D.P.R. 43/1973);
- Differences in quantity with respect to the declaration for re-exportation and re-importation (art. 313 D.P.R. 43/1973);
- Non-compliance with obligations imposed on captains (art. 316 D.P.R. 43/1973);
- Non-compliance with customs prescriptions by aircraft commanders (art. 317 D.P.R. 43/1973);
- Omission or delay in the presentation of the customs declaration (art. 318 D.P.R. 43/1973);

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- Non-compliance with customs formalities (art. 319 D.P.R. 43/1973);
 - Penalties for violations of rules on deposits in surveillance zones (art. 320 D.P.R. 43/1973);
 - Penalties for violations of disciplines imposed on navigation in surveillance zones (art. 321 D.P.R. 43/1973).

22. Offences against Cultural Heritage (art. 25 septiesdecies Decree 231):

- Theft of cultural goods (art. 518-bis c.p.);
- Misappropriation of cultural goods (art. 518-ter c.p.);
- Receiving stolen cultural goods (art. 518-quater c.p.);
- Falsification in private deed concerning cultural goods (art.518-octies c.p.);
- Violations concerning the alienation of cultural goods (art. 518-novies c.p.);
- Unlawful importation of cultural goods (art. 518-decies c.p.);
- Unlawful exit or exportation of cultural goods (art. 518-undecies c.p.);
- Destruction, dispersal, deterioration, disfigurement, defacement and unlawful use of cultural or landscape goods (art. 518-duodecies c.p.);
- Counterfeiting of works of art (art. 518-quaterdecies c.p.).

23. Money laundering of cultural goods and devastation and looting of cultural and landscape goods (Art. 25 duodevicies Decree 231):

- Money laundering of cultural goods (art. 518-sexies c.p.);
- Devastation and looting of cultural and landscape goods (art. 518-terdecies c.p.).