



Model of organisation, Management and control Legislative decree 231 of 8 june 2001

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The General Section of the Organisation, Management and Control Model

1. Legislation on the administrative liability of entities: legislative decree no 231 of 8 june 2001, as amended.

1.1 *The administrative liability regime for legal persons, companies and associations (bodies)*

On 8 June 2001, in execution of the delegated power referred to in Article 11 of Law No 300 of 29 September 2000, Legislative Decree No 231 (hereinafter also referred to as the "**Decree**" or "**Legislative Decree No 231/2001**"), which came into force on 4 July, was enacted to bring domestic legislation on the liability of legal persons into line with a number of international conventions to which Italy had already adhered for some time:

- the Brussels Convention of 26 July 1995 on the protection of the European Communities' financial interests;
- the Convention also signed in Brussels on 26 May 1997 on combating corruption of officials of the European Community or its Member States;
- the OECD Convention of 17 December 1997 on Combating Bribery of Foreign Public Officials in International Business Transactions.

The Decree lays down the "*Rules on the administrative liability of legal persons, companies and associations, including those without legal personality*" for offences dependent on crime.

The liability regime applies to all entities with or without legal liability that manage for profit.

For example:

- natural persons;
- partnerships, associations, bodies and organisations of a personal nature;
- corporations.

The following are, however, excluded from the administrative liability regime:

- bodies without legal personality that perform functions of constitutional importance;
- the State, regional and local authorities and bodies and associations providing a public service.

This new form of liability, although defined as "administrative" by the legislator, nevertheless presents certain features of criminal liability, since, for example, the competent criminal judge is responsible for ascertaining the offences from which it derives and the guarantees of criminal proceedings are extended to the entity.

The administrative liability of the entity states that:

1. the entity is liable for offences committed in its interest or to its advantage:
 - a) by persons who hold positions of representation, administration or management of the entity or one of its organisational units with financial and functional autonomy as well as by persons who exercise, also de facto, the management and control of the entity;

- b) by persons subject to the direction or supervision of one of the persons referred to in point (a);
2. the entity shall not be liable if the persons indicated in point 1 have acted solely in their own interest or that of third parties.

In addition to the existence of the objective and subjective elements described above, Legislative Decree 231/2001 also requires the establishment of the culpability of the entity, in order to be able to affirm its liability. This requirement is ultimately attributable to a "fault of organisation", to be understood as a failure on the part of the entity to adopt adequate preventive measures to prevent the commission of the offences listed in the following paragraph, by the persons identified in the Decree.

The administrative liability of the body is therefore additional to and different from that of the natural person who materially committed the offence and both are subject to assessment in the course of the same proceedings before the criminal court. Moreover, the liability of the entity remains even if the natural person who committed the offence is not identified or is not punishable and if the offence is extinguished for a reason other than amnesty.

The liability of the company may also arise if the predicate offence takes the form of an attempt (pursuant to Article 26 of Legislative Decree 231/2001), i.e. when the agent performs acts suitable and unambiguously aimed at committing the offence and the action is not carried out or the event does not occur.

Under Article 4 of the Decree, the entity may be held liable in Italy for the commission abroad of certain offences. In particular, Article 4 of the Decree provides that organisations with their head office in the territory of the State are also liable for offences committed abroad in the cases and under the conditions laid down in Articles 7 to 10 Criminal Code, provided that the State of the place where the offence was committed does not take action against them.

Therefore, the entity is liable to prosecution when:

- in Italy it has its head office, i.e. the actual place where administrative and management activities are carried out, which may also be different from the place where the business or registered office is located (entities with legal personality), or the place where the activity is carried out on a continuous basis (entities without legal personality);
- the State of the place where the act was committed is not prosecuting the entity;
- the request of the Minister of Justice, to which punishment may be subject, shall also refer to the institution itself.

These rules concern offences committed entirely abroad by senior or subordinate persons. For criminal conduct that has taken place even only in part in Italy, the principle of territoriality *pursuant to Article 6 Criminal Code* applies, according to which *"the offence shall be deemed to have been committed in the territory of the State when the act or omission constituting it has taken place wholly or in part there, or when the event which is the consequence of the act or omission has occurred there"*.

Following the entry into force of Law 291 of 14 December 2017 (Law on *Whistleblowing*), three new paragraphs (paragraph 2-*bis*, 2-*ter* and 2-*quater*) have been inserted within Article 6 of the Decree by virtue of which the Organisation, Management and Control Model must provide for:

- one or more channels enabling senior management and their subordinates to submit detailed reports on unlawful conduct relevant to the Decree, or violations of the Organisation and Management Model of which they have become aware by virtue of their functions;
- at least one alternative reporting channel suitable for ensuring the confidentiality of the reporter's identity by computer;
- the prohibition of direct and/or indirect retaliatory and/or discriminatory acts against the whistleblower for reasons directly or indirectly linked to the report;
- a disciplinary system of sanctions to be imposed on anyone who violates the measures put in place for the protection of the whistleblower, as well as on anyone who maliciously or grossly negligently makes reports that turn out to be unfounded;
- the possibility of reporting to the National Labour Inspectorate the adoption of discriminatory measures against whistleblowers;
- the nullity of retaliatory or discriminatory dismissal of the whistleblower, as well as the nullity of demotion or any other retaliatory or discriminatory measure taken against the whistleblower, provided that they are attributable to reasons related to the report itself.

1.2 The offences on which the liability of the entity is based

The offences, the commission of which may give rise to the entity's administrative liability, are those expressly referred to in Legislative Decree 231/2001 and subsequent amendments and additions.

The "families of offences" currently falling within the scope of the Decree are listed below, for the text of which see Annex 1 to this document:

1. Misappropriation of funds, fraud against the State or a public body or the European Union or for obtaining public funds, computer fraud against the State or a public body and fraud in public supplies (Article 24)
2. Computer crimes and unlawful processing of data (Article 24-*bis*)
3. Organised crime offences (Article 24-*ter*)
4. Embezzlement, bribery, undue induction to give or promise benefits, corruption and abuse of office (Article 25)
5. Counterfeiting money, public credit cards, revenue stamps and identification instruments or signs (Article 25-*bis*)
6. Crimes against industry and trade (Article 25-*bis*1)
7. Corporate offences (Article 25-*ter*)

8. Crimes for the purpose of terrorism or subversion of the democratic order (Article 25-*quater*)
9. Female genital mutilation practices (Article 25-*quater* 1)
10. Crimes against the individual (Article 25-*quinquies*)
11. Market abuses (Article 25-*sexies*)
12. Manslaughter or grievous or very grievous bodily harm, committed in breach of the rules on health and safety at work (Article 25-*septies*)
13. Receiving, laundering and using money, goods or benefits of unlawful origin, as well as self-laundering (Article 25-*octies*)
14. Offences relating to copyright violations (Article 25-*novies*)
15. Inducement not to make statements or to make false statements to the judicial authority (Article 25-*decies*)
16. Environmental offences (Article 25-*undecies*)
17. Employment of third-country nationals whose stay is illegal (Article 25-*duodecies*)
18. Racism and Xenophobia (Article 25-*terdecies*);
19. Fraud in sporting competitions, unlawful gaming or betting and gambling by means of prohibited devices (Article 25-*quaterdecies*)
20. Tax offences (Article 25-*quinquiesdecies*)
21. Contraband (Article 25-*sexiesdecies*)
22. Transnational crimes (Law 146/2006)

1.3 *Applicable sanctions*

The competence to hear administrative offences committed by the entity belongs to the criminal court, which exercises it with the guarantees of criminal proceedings. The determination of liability may result in the application of serious and prejudicial sanctions, such as:

- a) financial sanctions;
- b) prohibitive sanctions;
- c) forfeiture;
- d) publication of the judgment.

The pecuniary sanction is always applicable, is prescribed within 5 years from the occurrence of the predicate offence and cannot be less than €258.23 or more than € 1,549,371.

On the other hand, prohibitive sanctions, which apply only in relation to offences for which they are expressly provided for, may entail important restrictions on the exercise of the entity's business activities, such as

- a) disqualification from exercising the activity;
- b) suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;
- c) prohibition on contracting with the Public Administration, except for the provision of public services;
- d) exclusion from benefits, financing, contributions and subsidies, and/or revocation of those already granted;
- e) ban on advertising goods or services.

These measures may also be applied to the entity as a precautionary measure, and therefore prior to the assessment of the merits of the existence of the offence and of the administrative offence which depends on it, if the entity derives a significant profit and the offence has been committed by persons in a senior position or by persons subject to the direction of others or, finally, in the event of repetition of the offence.

If the conditions for the application of a prohibitive measure against an entity are met, the judge may order the continuation of the entity's activity by a commissioner if the entity performs a public service or activities of particular public interest or if the interruption of the entity's activity, due to its significant size, may have significant repercussions on employment.

The different types of sanctions provided for under the Decree are applicable when:

- the offence is committed by a person in a senior position and the organisation has derived a significant profit from the offence;
- the offence is committed by a person subject to the direction of others and the commission of the offence was caused by serious organisational deficiencies.

The judge shall order the confiscation of the price or profit of the offence upon conviction.

Pursuant to Article 26 of the Decree, moreover, if the offence is only attempted:

- financial and prohibitive sanctions are reduced by between one third and one half;
- the entity is not liable for the offence when it voluntarily prevents the performance of the action or the realisation of the event.

1.4 Adoption of the Model as exemption from liability of entities

Article 6 of Legislative Decree 231/2001 provides that the Company, in the case of offences committed by senior persons, shall not be held administratively liable if it can prove that

- a) the governing body has adopted and effectively implemented, before the commission of the offence, an organisation, management and control model capable of preventing offences of the kind committed;
- b) the task of supervising the operation of and compliance with the Model, as well as of proposing its updating has been entrusted to a Body of the entity endowed with autonomous powers of initiative and control (the so-called "**Supervisory Body**", hereinafter also "**Body**" or "**SB**");
- c) the persons committed the offence by fraudulently circumventing said Model;
- d) there has been no omission or insufficient supervision by the Supervisory Board.

If the offence has been committed by persons subject to the management or supervision of senior management, the entity shall be held liable for the offence only in the event of a culpable failure to comply with management and supervision obligations.

Therefore, a body which, before the offence was committed, adopted and effectively implemented an Organisation, Management and Control Model capable of preventing offences of the kind committed, is exempt from liability if the conditions set out in Article 6 of the Decree are met.

In this sense, the Decree provides specific indications as to the requirements which the Organisational Models must meet:

- identify the activities within the scope of which there is a possibility of offences being committed;
- provide for specific 'protocols' aimed at planning the formation and implementation of the entity's decisions in relation to the offences to be prevented;
- identify ways of managing financial resources suitable for preventing the commission of such offences;
- provide for information obligations vis-à-vis the Supervisory Board;
- introduce an internal disciplinary system capable of sanctioning failure to comply with the measures indicated in the Model.

However, the mere adoption of a model is not in itself sufficient to exclude such liability, since it is necessary that the model be effectively and efficiently implemented. In particular, in order to effectively implement the Model, the Decree requires a series of organisational measures, such as:

- definition of offences;
- drafting of a code of ethics (hereinafter also referred to as the "**Code of Ethics**" or the "**Code**");
- mapping of the areas and activities subject to the risk of commission of the offences provided for in the Decree;
- identification of the sensitive processes, which require adequate safeguards, and their graduation according to the different exposure to the risk of offence;
- regulation of sensitive processes and control mechanisms, as well as definition of how staff can report any critical issues;
- information and training of its staff on the content of the Code of Ethics and the Model;
- a periodic check and possible amendment of the Model itself when significant violations of the provisions have emerged or when changes occur in the organisation or activity;
- the specific application of a disciplinary system capable of sanctioning non-compliance with the measures indicated in the Model;

- establishment of a special body to monitor the proper functioning of the Model.

In the event that the offence is committed by senior persons, the Decree provides for the application of the mechanism of reversal of the burden of proof, whereby the liability of the body is presumed unless it proves that it is not involved in the offence and that it has implemented the Organisation, Management and Control Model.

In the case of subordinates, on the other hand, the investigating bodies will have to prove that the offence was committed as a result of non-compliance with management and supervisory obligations by senior management, as well as failure to adopt and implement the Model.

2. ADOPTION OF THE MODEL BY EURPACK GIUSTINI SACCHETTI

2.1 *Objectives pursued with the adoption of the Model*

Eurpack Giustini Sacchetti Srl (hereinafter referred to, by way of example, as "**Eurpack**" or the "**Company**") has adopted this Model of Organisation, Management and Control (hereinafter also referred to as "**Model 231**" or "**Model**") with the aim of preventing the commission – in the interest or to the advantage of the same – of the offences referred to in the Decree (so-called "predicate offences") by members of the Company, whether senior or subordinate to the management of others.

The purpose of the Model is to raise the awareness of all persons operating in the name of and on behalf of the Company, with the aim of building a structured and organic system of procedures and control activities, aimed at preventing the commission of the predicate offences.

In particular, the Model aims to:

- create an awareness of the possibility of incurring an offence punishable by criminal and administrative sanctions, both against those who work in the name and on behalf of the Company and against the Company itself;
- reiterate that the above forms of unlawful conduct are contrary to the provisions of the law, as well as to ethical and social principles;
- enable the Company to intervene promptly, in order to prevent and counteract the commission of offences.

In preparing this document, the Company has duly taken into account, in addition to the provisions of the Decree, the Guidelines prepared by Confindustria.

2.2 *Governance Model*

Eurpack is a company specialised in the production and marketing, both for Italy and abroad and with particular reference to the pharmaceutical sector, of typographic and graphic paper products, including box-making of any kind, as well as in the provision of assistance in the field of the typographic, paper and graphic industry in the design, organisation, realisation and production of new products and/or production processes.

Eurpack's *corporate governance* is as follows:

The **Shareholders'** Meeting, which is competent to decide on matters reserved to it by law or by the Articles of Association, as well as on matters that the Board of Directors or a certain number of shareholders representing one third of the share

capital submit to its approval:

- on decisions concerning the approval of the budget and the distribution of profits;
- on decisions concerning the appointment of directors and the structure of the governing body;
- on decisions concerning the appointment of auditors and the Chairman of the Board of Auditors or the Auditor;
- on decisions to carry out operations entailing a substantial modification of the Articles of Association and the corporate purpose and a significant change in the rights of shareholders, as well as the acquisition of shareholdings from which derive unlimited liability for the investee company's obligations;
- on decisions regarding the early dissolution of the Company, its appointment or revocation, and the revocation and replacement of liquidators and the criteria for conducting the liquidation, as well as amendments to all resolutions adopted pursuant to Article 2487(1) Italian Civil Code;

Board of Directors: the governing body is vested with the broadest powers for the administration of the Company, with the power to carry out all appropriate actions for the implementation and achievement of the corporate purposes, with the exception of those that the law or the Articles of Association reserve to the prior approval of the Shareholders' Meeting, or to the shareholders.

Chairman of the Board of Directors and Managing Director: representation of the Company is the responsibility of the Chairman of the Board of Directors and of the individual managing directors, if appointed and within the limits of the powers conferred on them.

Board of Statutory Auditors or Auditor: the shareholders discreetly appoint a board of statutory auditors or an auditing company, registered in the appropriate registers, to carry out the functions assigned to them by law. Pursuant to Article 2403 Italian Civil Code, the Board of Statutory Auditors is responsible for: a) overseeing compliance with the law and the Articles of Association, as well as compliance with the principles of proper administration; b) monitoring the adequacy of the Company's organisational structure, the internal control system and the administrative and accounting system, also with reference to the reliability of the latter in correctly representing management events; c) performing a statutory audit of the accounts, unless otherwise provided for by mandatory legal provisions or otherwise decided by the Shareholders' Meeting to assign the statutory audit to a Statutory Auditor or to an auditing company duly registered in the appropriate registers.

More specifically, the Company's organisational and control system is based on the following elements:

- the Code of Ethics referred to in paragraph 2.4;
- the existing system of delegated and proxy powers;
- the hierarchical-functional structure represented in the Company organisation chart;
- information systems geared towards segregating functions and protecting the information they contain, with particular reference to management and accounting systems;
- the rules of conduct and the control principles set out in the Special Part of this Model;

- a job description and a system of procedures that further regulate the performance of company activities, as well as the operating methods required to carry out the tasks assigned to each person;
- Integrated Quality, Environment and Safety Management System: ISO 9001:2015; ISO 14001:2015; ISO 45001:2018;
- service contracts relating to outsourced functions, which regulate the conditions and levels of service that contribute to constituting adequate control with reference to the activities managed on behalf of the Company.

The current organisational and control system of the Company, aimed at managing and monitoring the main business risks, ensures the achievement of the following objectives:

- effectiveness and efficiency in using company resources, in protecting against losses, and in safeguarding the Company's assets;
- compliance with applicable laws and regulations in all Company operations and activities;
- reliability of information, to be understood as timely and truthful communications to guarantee the correct performance of each decision-making process;
- verifiability of every operation, transaction and action which must also be documented, coherent and congruous.

2.3 The inspiring principles and guidelines for the adoption of the Model

Article 6 Legislative Decree 231/2001 expressly provides that the Organisation, Management and Control Model can be adopted based on codes of conduct drawn up by the representative associations of the entities and communicated to the Ministry of Justice, which, in agreement with the competent Ministries, formulates, within thirty days, the assessments concerning the suitability of the Models to prevent offences.

In defining the Model, the guidelines drawn up by associations representing categories of entities and/or companies were used as a model (by way of example, the guidelines published by Confindustria). These guidelines provide for the following design phases:

- the identification of potential risks, i.e. the analysis of the company context to highlight in which areas of activity and in what ways the offences provided for in the Decree may occur;
- the preparation of a control system capable of preventing the risks of occurrence of the offences identified in the previous phase, by assessing the existing control system within the entity for the prevention of offences and its degree of adaptation to the requirements of the Decree.

The most important components of the control system outlined in the guidelines taken as a reference to ensure the effectiveness of the Model are as follows:

- provision of ethical principles and rules of conduct in a Code of Ethics;
- a sufficiently up-to-date, formalised and clear organisational system, in particular as regards the allocation of responsibilities, reporting lines and description of tasks with specific provision for control principles;
- manual and/or computerised procedures (information systems) governing the performance of activities, with appropriate controls;
- authorisation and signature powers consistent with the organisational and management responsibilities assigned by the Company, providing, where appropriate, for expenditure limits;
- integrated control systems which, taking into account all operational risks,

are capable of providing a timely warning of the existence and emergence of general and/or specific critical situations;

- information and communication to staff, characterised by capillarity, effectiveness, authoritativeness, clarity combined with an adequate level of detail and frequency, together with a staff training programme modulated according to the levels of the recipients.

The guidelines also specify that the components of the control system described above must comply with a number of control principles, including:

- verifiability, traceability, consistency and appropriateness of each operation, transaction and action, which must therefore be documented in order to be able to carry out checks at any time;
- application of the principle of separation of functions and segregation of duties (no one can manage an entire process independently);
- establishment, execution and documentation of control activities on processes and activities at risk of offences (reporting system).

2.4 Code of Ethics and Model

In order to ensure that the company's activities are carried out in compliance with the law and with the values underpinning its activities, the Company has adopted the Code of Ethics, an official document containing all the rights, duties and responsibilities of the Company towards "stakeholders" (corporate bodies, public administration, employees, etc). The Code, adopted by the Company in 2015 and updated at the same time as the approval of this Model, applies to all Eurpack employees, to all Eurpack's business or those in which it has an interest, as well as to third parties, i.e. external parties who work directly and indirectly for the Company (e.g. proxies, collaborators, consultants, suppliers, business partners).

The Code, insofar as it applies to the specific relationship, establishes a series of rules of "corporate ethics" as well as values and principles, which the Company recognises as its own in the pursuit of its objectives and which it requires compliance with by the aforementioned persons for the correct performance of activities and for the protection of the reliability, reputation and image of the Company.

The Model, whose provisions are in any case consistent with and conform to the principles of the Code of Ethics, responds more specifically to the requirements expressed by the Decree and is therefore aimed at preventing the commission of the types of offences included in the scope of Legislative Decree 231/2001.

In any case, the Company's Code of Ethics affirms principles that are also suitable for preventing the unlawful conduct referred to in the Decree, and is therefore also relevant for the purposes of the Model and a complementary element to it.

2.5 The structure of the Model and the Recipients

This Model consists of a General Section which contains:

- a brief description of the regulatory framework, supplemented by the detail of the types of offence (**Annex 1**);
- a brief description of Eurpack's organisational context and the process of defining the Model;
- the general principles of conduct and ethical values;

- the methods of personnel selection and training;
- the sanctions applicable in the event of violations of the rules and provisions contained in the Model;

and a Special Section that:

- identifies, after describing the different types of alleged offences, the corporate activities within the scope of which the offences under the Decree may be committed (the "sensitive activities");
- highlights the possible ways in which offences may be committed and the main corporate functions involved;
- defines the behavioural and control principles to monitor the identified risks.

In particular, the Model is divided into:

- General Section
- List of offences referred to in the Decree (Annex 1)
- Code of Ethics
- Special Section, consisting of the following fifteen parts:
 - Part A: misappropriation of funds, fraud against the State, a public body or the European Union or to obtain public funds and computer fraud against the State or a public body and fraud in public procurement;
 - Part B: computer crimes offences and unlawful data processing;
 - Part C - Organised crime offences
 - Part D: offences against the public administration;
 - Part E: forgery of money, public credit cards, revenue stamps and instruments or identifying marks.
 - Part F: offences against industry and commerce;
 - Part G: corporate offences;
 - Part H: offences against the individual;
 - Part I: offences of manslaughter and serious or very serious injuries connected to the violation of the rules on occupational health and safety;
 - Part J: receiving stolen goods, money laundering and use of money, goods or benefits of illicit origin and self-laundering;
 - Part K: offences relating to violations of copyright law;
 - Part L: offence of inducement not to make statements or to make false statements to the judicial authorities;
 - Part M: environmental offences;
 - Part N: offence of employment of citizens of third countries whose stay is undocumented;
 - Part O: tax offences

The members of the corporate bodies, the management and the employees of Eurpack, as well as all those who operate for the achievement of the purpose and objectives of the Company (hereinafter, the "**Recipients**"), **are considered as Recipients** of the provisions of the Model, in accordance with the Decree and within their respective competences.

2.6 *The procedure for adopting, implementing and updating the Model*

The adoption and effective implementation of the Model is - by express legislative provision - the responsibility of the governing body. It follows that the power to adopt any updates to the Model lies, therefore, with the Board of Directors, which will exercise it by means of a resolution in the manner provided for its adoption.

The updating activity, intended both as an integration and as a modification, is aimed at ensuring the adequacy and suitability of the Model, assessed in relation to the preventive function of committing the offences provided for in the Decree.

The effective and concrete implementation of the Model is ensured by the corporate management, i.e. by the heads of the various organisational structures of the Company, in relation to the activities at potential risk carried out by them.

In particular, it is the responsibility of the corporate management to transfer to its staff the awareness of "risk-crime" situations, as well as to issue directives on the operating procedures for carrying out the tasks assigned, in accordance with the principles and provisions contained in this Model and taking into account the peculiarities of its field of activity.

On the other hand, the Supervisory Board is responsible for concretely verifying the need or advisability of updating the Model, promoting this need to the Board of Directors. The Supervisory Board, within the scope of the powers conferred on it in accordance with Article 6(1)(b) and Article 7(4)(a) of the Decree, is responsible for formulating proposals to the Board of Directors regarding the updating and adjustment of this Model.

In any case, the Model must be promptly amended and supplemented by the Board of Directors, also on the proposal and after consultation with the Supervisory Board, when necessary:

- variations or circumventions of the requirements contained therein which have revealed their ineffectiveness or inconsistency for the purposes of preventing offences;
- significant changes to the internal structure of the Company and/or to the way in which it carries out its business activities;
- regulatory changes.

The following tasks remain with the Supervisory Body:

- carrying out periodic reconnaissance aimed at identifying any updates to the list of company activities for the purpose of updating the mapping of sensitive activities;
- coordinating with the manager of the area/function/organisational unit for personnel training programmes;
- interpreting the relevant legislation on predicate offences, as well as any guidelines prepared, including updates to existing ones, and verifying the adequacy of the internal control system in relation to regulatory requirements or guidelines;
- verifying the updating needs of the Model.

The changes, updates and additions to the Model must always be communicated to the Supervisory Body.

3. STAFF SELECTION AND TRAINING

When selecting personnel, Eurpack shall establish a specific personnel evaluation system inspired by criteria of impartiality, merit and professionalism, which also takes into account the company's needs in relation to the application of the Decree. In particular, the letter of employment shall include appropriate information illustrating the Model adopted pursuant to the Decree.

Staff training, aimed at implementing the Model and disseminating it within the company, provides for compulsory training courses, the quality of which is monitored and assessed by the Supervisory Board.

Staff training is organised on the following three levels:

- a) Supervisory Board: initial seminar aimed at explaining internal company procedures and describing the company's structure and dynamics;
- b) managerial and representative staff of the Company: initial seminar extended to new recruits and annual update;
- c) other personnel: at regular intervals, the Company proposes a training plan for the Supervisory Board, which checks its quality and content.

The aforementioned training plan provides for different types of interventions, arranged according to the corporate position of the company representatives. Failure to comply with the aforementioned obligations on the part of corporate representatives with a supervisory function shall entail the application of sanctions proportionate to the position held within the Company, up to and including termination for just cause and with immediate effect from the relationship.

Finally, external subjects who have contractual relationships of any kind with the Company are informed that Eurpack has adopted a Model and specific internal procedures, as well as a Code of Ethics also addressed to suppliers and external collaborators and that failure to comply with the Model or specific internal procedures may result in the termination of the relationship.

4. THE DISCIPLINARY SYSTEM AND SANCTION MECHANISMS

4.1 *Main principles*

An essential aspect for the effectiveness of the Model is the provision of an adequate system of sanctions for the violation of the rules of conduct imposed for the purpose of preventing the offences referred to in the Decree, and, in general, of the Code of Ethics and the other documentation that forms part of the Model.

The definition and application of a system of sanctions (commensurate with the violation according to a principle of proportionality and deterrence) makes the supervisory action of the SB efficient and aims to ensure the effectiveness of the Model itself. The definition of such a system of sanctions constitutes, pursuant to Article 6(1)(e) and Article 7(4)(b) of Legislative Decree 231/2001, an essential requirement of the Model for the purposes of exempting the entity from liability and effectively implementing the Model. The essentially preventive function of the disciplinary system must be combined with the gradual application of sanctions according to the seriousness of the violations. It is therefore necessary that the Model concretely identifies the disciplinary measures to which each person is exposed in the event of non-compliance with the organisational measures adopted, linking the applicable sanctions to each violation in a perspective of increasing seriousness.

The sanctions that may be imposed are diversified according to the nature of the

relationship between the author of the violation and the Company, as well as the importance and gravity of the violation committed and the role and responsibility of the author. More specifically, the sanctions that may be imposed are diversified, taking into account the degree of imprudence, inexperience, negligence, fault or intentionality of the conduct relating to the action/omission, also taking into account any recidivism, as well as the work activity carried out by the person concerned and the relevant functional position, together with all the other particular circumstances that may have characterised the fact.

The sanction procedure is referred to the company management and/or the competent corporate bodies, in accordance with the applicable contractual and legislative provisions.

4.2 Measures against employees

With regard to employees, the Company complies with the provisions of Article 7 of Law 300/1970 (Workers' Statute) and the provisions contained in the National Collective Bargaining Agreement for the Graphic Arts and Publishing Industry ("**CCNL**"), with regard to both the sanctions that may be imposed and the methods of exercising disciplinary power.

Non-compliance - by employees - with the provisions of the Model and/or the Code of Ethics, as well as with all the documentation that forms part of them, constitutes a breach of the obligations arising from the employment relationship pursuant to Article 2104 Italian Civil Code and a disciplinary offence.

Upon being informed of a violation of the Model, disciplinary action will be taken to ascertain the violation. Once the violation has been established, a disciplinary sanction proportionate to the gravity of the violation committed will be imposed on the perpetrator.

On the basis of the above-mentioned principle of proportionality, the following should be assessed:

- the intentionality of the conduct;
- the degree of negligence, imprudence or inexperience;
- the employee's functional position and duties;
- the conduct of the employee and any repetition of the conduct to be censured.

The sanctions provided for in Article 46 of the CCNL may be imposed on employees, such as:

- i) verbal reprimand;
- ii) written warning;
- iii) a fine not exceeding three hours' pay;
- iv) suspension from work and pay for up to three days;
- v) disciplinary dismissal with notice;
- vi) disciplinary dismissal without notice.

It is understood that all the provisions and guarantees laid down in the CCNL concerning disciplinary proceedings will be followed. In particular, it will comply with:

- the obligation first to notify the employee of the charge, indicating the facts

constituting the infringement and the time limit, from receipt of the notification, within which the employee may present his/her justifications and the hearing of the employee in order to defend him/herself;

- the obligation not to adopt a disciplinary measure, if more serious than a verbal reprimand, before the minimum period provided for in Article 7 of the Workers' Statute has elapsed from the written notification of the charge, during which the employee may present justifications;
- the obligation to communicate the adoption of the disciplinary measure in writing within and no later than the maximum time limits, provided for by the CCNL, from the expiry of the period given to the employee to present any justifications. Otherwise, the disciplinary proceedings are closed.

4.3 Measures concerning self-employed workers

Failure to comply with the provisions contained in the Model and in the Code of Ethics by each self-employed worker may result, in accordance with the provisions of the specific contractual relationship, in the termination of the relevant contract, without prejudice to the right to claim compensation for any damages incurred as a result of such conduct, including damages caused by the application by the judge of the measures provided for in the Decree. In particular, it will be necessary to use a contractual clause of the type set out below, which will be expressly accepted by the third party and thus form an integral part of the contractual arrangements. The aforementioned clause may have the following literal content: *"Eurpack declares that it has adopted a code of ethics (the "Code of Ethics") as well as, pursuant to and for the purposes of Legislative Decree 231/2001 (the "Decree"), an Organisation, Management and Control Model (the "Model") designed to prevent the commission of the offences provided for in the Decree and to carry out its activities in accordance with the same. The Consultant/Collaborator declares, insofar as it may be necessary and without this entailing any obligation for the same to adopt a similar model, to: a) have read the Model and the Code of Ethics on the Company's website; and b) carry out activities in compliance with the Decree. Any violation of the aforementioned guidelines may constitute a cause for ipso jure termination of the contract by the Company, pursuant to and for the purposes of Article 1456 Italian Civil Code, to be notified by registered letter with acknowledgement of receipt/certified email, without prejudice to the Company's right to claim compensation for any damages."*

Respecting fairness and good faith in the execution of the contract, without prejudice to the discipline of the law, Eurpack, if there is a violation of a recommendation by a Collaborator or Consultant, will be able to

- contest the violation with the Recipient with the simultaneous request for fulfilment of the obligations contractually undertaken and provided for by the Model and the Code of Ethics, if necessary, granting a time limit or immediately;
- claim damages in the amount of the remuneration received for the activity carried out during the period from the date on which the breach of the recommendation was established to the date of actual compliance;
- terminate automatically the existing contract pursuant to Article 1456 Civil Code.

4.4 Measures against senior management

In the event of violation, by senior management, of the provisions of this Model or of

the adoption, in the performance of activities recognised as sensitive, as indicated above, of a conduct which does not comply with the provisions of the Model, the Company shall apply to the persons responsible the most appropriate measures in accordance with the regulations.

In general, the disciplinary procedures and sanctions provided for in the applicable CCNL apply to senior management, up to and including termination of employment for just cause and with immediate effect.

The minimum sanction will consist of a verbal or written challenge to the senior manager.

As regards the investigation of infringements and the imposition of sanctions, the powers already conferred, within the limits of their respective competences, on the competent bodies and persons as identified above remain unchanged.

The sanctions and any claim for damages shall be commensurate with the level of responsibility and autonomy of the senior manager, the possible existence of previous disciplinary proceedings against him/her, the intentionality of the conduct and its seriousness, i.e. the level of risk to which the Company may reasonably be deemed to be exposed - pursuant to and for the purposes of Legislative Decree 231/2001 - as a result of the conduct complained of.

The system of sanctions is subject to constant verification and evaluation by the Supervisory Board, while the competent company departments remain responsible for the concrete application of disciplinary measures on the basis of any report by the Supervisory Board.

4.5 Measures against the governing body

In the event of violation of the Model by one or more members of the Board of Directors, the Supervisory Board shall inform the Board of Statutory Auditors and the Board of Directors itself, which shall take the appropriate measures including, for example, calling a meeting of the Board of Directors and, in the most serious cases, the Shareholders' Meeting, in order to adopt the most appropriate measures provided for by law and/or the revocation of any powers conferred.

In the most serious cases, the Board of Directors may propose to the Assembly that the office be revoked.

In the event of a violation by one or more Auditors, the Supervisory Board shall inform the entire Board of Auditors and the Board of Directors, which shall take the most appropriate measures, including, for example, calling a Shareholders' Meeting, in order to adopt the most appropriate measures provided for by law.

4.6 Measures against members of the Supervisory Board

In case of violation of the provisions of this Model by one or more members of the SB, the other members of the SB or any of the Auditors or Directors shall immediately inform the Board of Auditors and the Board of Directors: these bodies, after notifying the violation and granting adequate means of defence, shall take the appropriate measures including, for example, the revocation of the appointment of the members of the SB who have violated the Model and the Code of Ethics and the consequent appointment of new members to replace them, or the revocation of the appointment of the entire body and the consequent appointment of a new SB.

4.7 Measures against third parties

In order to strengthen compliance with the provisions of the Decree by third parties with whom the Company has contractual relations, it is necessary that

the disciplinary system provides for specific measures that take into account the extraneousness of such persons to the business activity of the Company. In order to make the expected ethical-behavioural principles binding on third parties and to legitimise the application of the measures in the event of any violation or failure to implement them, it is necessary to include appropriate clauses aimed at providing for the declaration of the counterparty to refrain from conduct constituting one of the offences provided for in the Decree, as well as the commitment to examine the measures defined by the Company in the Model, or in the Code of Ethics. Any violation of the provisions of this Model by third parties operating on behalf of and in the interest of the Company, by virtue of contractual relations with it, shall be sanctioned in accordance with the provisions of the specific contractual clauses included in the relevant contracts. The most serious violations may lead to the termination of the contract and the request for compensation if such conduct causes concrete damage to the Company, as in the case of application to it by the judge of the measures provided for by Legislative Decree 231/2001.

In particular, it will be necessary to use a contractual clause of the type set out below, which will be expressly accepted by the third party and thus form an integral part of the contractual arrangements.

The aforementioned clause may be worded as follows: *"Eurpack declares that it has adopted a code of ethics (the "Code of Ethics") as well as, pursuant to and for the purposes of Legislative Decree 231/2001 (the "Decree"), an Organisation, Management and Control Model (the "Model") designed to prevent the commission of the offences provided for in the Decree and to carry out its activities in accordance with it. Suppliers/Contractors/etc. declare, insofar as they may be necessary and without this entailing any obligation for them to adopt a similar Model, that: a) they have read the Model and the Code of Ethics on the Company's website; and b) they have carried out their activities in compliance with the Decree. Any violation of the aforementioned guidelines may constitute a cause for ipso jure termination of the contract by the Company, pursuant to and for the purposes of Article 1456 Italian Civil Code, to be notified by registered letter with acknowledgement of receipt/certified email, without prejudice to the Company's right to claim compensation for any damages."*

5. THE SUPERVISORY BODY

5.1 The independence and structure of the Supervisory Board

Article 6(1) Legislative Decree 231/2001 requires, as a condition for benefiting from the exemption from administrative liability, that the task of supervising the observance and functioning of the Model and the care of its updating be entrusted to a body of the entity which, endowed with autonomous powers of initiative and control, exercises on a continuous basis the tasks entrusted to it. This body is the Supervisory Board.

The Decree requires the Supervisory Board to perform its functions outside the operational processes of the Company, reporting periodically to the Board of Directors, free from any hierarchical relationship with the Board itself and with the individual heads of areas/functions.

The Supervisory Board is appointed by the Board of Directors.

In particular, the composition of the Supervisory Board has been defined so as to ensure the following requirements:

- autonomy and independence: this requirement is ensured by positioning within the organisational structure as a staff unit and in as high a position as possible, providing for "reporting" to the highest operational management of the company, i.e. to the Board of Directors as a whole. Therefore, on the basis of these requirements, the Body as a whole is not entrusted with operational tasks; there is no identity between the controlled and the controlling body; any form of economic or personal interference and conditioning by the top bodies is removed.
- Professionalism: this is guaranteed by the professional, technical and practical knowledge of the members of the Body. In particular, the chosen composition ensures appropriate knowledge of the law and of control and monitoring principles and techniques, as well as of the Company's organisation and main processes. This requirement concerns the set of tools and techniques with which the Supervisory Board must be equipped in order to be able to carry out its activity effectively; in this sense, knowledge of the structure and methods of commission of offences is essential.
- Continuity of action: with reference to this requirement, the Supervisory Board is required to constantly monitor, through powers of investigation, compliance with the Model by the Recipients, to ensure its implementation and updating, to take care of the documentation of the activities carried out, representing a constant reference for all the Company's staff.

The members of the Supervisory Board are chosen from among persons possessing an ethical and professional profile of unquestionable value and must not be in a relationship of marriage or kinship with the Board of Directors.

The Supervisory Board remains in office for the period determined by the Board of Directors in the Board resolution appointing the Supervisory Board.

In any event, the members of the Supervisory Board shall remain in office beyond the expiry date set out in the resolution of the Board of Directors appointing them, until the Board of Directors has specifically resolved to appoint the Supervisory Board in its new composition or has confirmed the previous composition.

Company employees and external professionals may be appointed as members of the Supervisory Board. The latter must not have any relationship with the Company that could constitute a conflict of interest and jeopardise their independence.

The remuneration of the members of the Supervisory Board, whether internal or external to the Company, does not constitute a conflict of interest.

The following persons may not be appointed as members of the Supervisory Board and, if appointed, shall be removed from office: a person who has been banned, disqualified or bankrupt, or who has been sentenced, even if not definitively, to a punishment entailing disqualification, even temporary, from holding public office or the inability to exercise executive offices, or who has been sentenced, even if not definitively or with a sentence applying the penalty at the request of the parties pursuant to Article 444 Italian Code of Criminal Procedure (so-called plea bargaining), for having committed one of the offences provided for in Legislative Decree 231/2001.

Members who have an employment or collaboration relationship with the Company

shall automatically cease to hold office if such relationship is terminated, regardless of the reason for the termination.

Similarly, professionals identified as a member of the Supervisory Board who are interrupted in their relations with the Company, irrespective of the cause of such interruption, automatically lose their appointment in the event of a conflict of interest or incompatibility such as to compromise their independence.

The Board of Directors may dismiss the member of the Supervisory Board at any time, but only for just cause. The following constitutes just cause for dismissal:

- failure to inform the Board of Directors of a conflict of interest preventing any continuation as a member of the Supervisory Board;
- breach of confidentiality obligations with regard to news and information acquired in the exercise of the functions of the Supervisory Board;
- for members linked to the Company by an employment relationship, the conclusion of disciplinary proceedings resulting in the application of the sanction of dismissal.

If the dismissal occurs without just cause, the dismissed member may apply for immediate reinstatement.

The following constitutes, on the other hand, a cause of disqualification from the entire Supervisory Board:

- the establishment of a serious breach by the Supervisory Board in the performance of its verification and control tasks;
- the conviction of the Company, even if it has not become irrevocable, or a judgement of application for sanctions at the request of the Parties pursuant to Article 444 Code of Criminal Procedure (so-called plea bargaining), where it appears from the documents that the Supervisory Body failed to carry out or insufficiently carried out its supervision.

Each member may withdraw from the office at any time by giving at least 30 days' written notice to the Board of Directors by email.

The Supervisory Board shall independently lay down the rules for its own operation in a specific set of rules, in particular by defining the operating methods for carrying out the functions entrusted to it. The Rules are then submitted to the Board of Directors for approval.

5.2 The tasks and requirements of the Body

The Supervisory Board is entrusted with the following tasks:

- verify the effectiveness of the Model, i.e. the consistency between the concrete behaviours implemented by the Company and the Model established and adopted by it;
- verify the adequacy of the Model;
- ensure that the knowledge, understanding and observance of the Model is disseminated within the Company;
- supervise compliance with the Code of Ethics by the Recipients;
- make proposals to the Board of Directors for any updates and adjustments to the Model, where there are significant changes to the corporate structure and/or regulatory changes, and check the implementation and functionality of the proposed solutions.

In carrying out these activities, the Body shall ensure that

- it coordinates and cooperates with the organisational areas/functions/units for better monitoring of the activities identified in the Model as being at risk

- of offence;
- it coordinates and cooperates with other supervisory bodies (*i.e.* Board of Auditors);
- it verifies the establishment and functioning of specific "dedicated" information channels (e.g. email address), aimed at facilitating the flow of reports and information to the Body;
- it carries out targeted checks on certain transactions or specific acts carried out within the areas of activity at risk of offences;
- it checks and controls the regular keeping and effectiveness of all documentation relating to the activities/operations identified in the Model;
- it verifies the effective implementation of the information and training initiatives on the Model undertaken by the Company;
- it makes use of the help and support of the Company's employees, as well as of the Employer for safety and hygiene issues in the workplace, or of any external consultants for issues requiring specific expertise (e.g. in the environmental field);
- it reports any violations of the Model to the Board of Directors immediately, which are deemed to be well-founded and committed by senior management figures;
- it immediately reports any violations of the Model by the Board of Directors, where founded, to the Board of Statutory Auditors, which may entail a liability for the Company.

For the purposes of carrying out the above tasks, the Body is endowed with the power to:

- issue instructions and service orders to regulate its activities and prepare and update the list of information to be received from the organisational areas/functions/units concerned;
- access, without prior authorisation, any company document relevant to the performance of the functions assigned to it by Legislative Decree 231/2001;
- investigate reports received in order to verify whether they constitute violations of the Code of Ethics and/or the Model and to ascertain their justification;
- obtain information on the outcome of disciplinary procedures or sanctioning initiatives taken by the Company for ascertained violations of the Code of Ethics and/or the Model, and, in case of filing, request the reasons thereof.

The activities carried out by the Supervisory Board are unquestionable by other bodies and/or corporate structures, without prejudice to the obligation of supervision by the Board of Directors on the adequacy of its intervention.

The Board of Directors allocates to the Supervisory Board an annual expenditure budget in the amount proposed by the Board itself and, in any event, adequate in relation to the functions entrusted to it. The Body independently decides on the expenses to be incurred in compliance with the company's signatory powers and, in the event of expenses exceeding the budget, must be authorised directly by the Board of Directors.

5.3 Information flows to the Board

The Decree provides, in Article 6(2)(d), among the requirements that the Model must meet, for the establishment of information obligations vis-à-vis the Supervisory Board. These information obligations constitute fundamental duties falling within the broader duties of diligence and obligations of loyalty of the employee as set out in Article 2104 and 2105 Italian Civil Code.

Employees are required to inform the Supervisory Board of possible violations and/or behaviours that do not comply with the provisions of the Organisational Model, through the following channels of communication:

- mailbox odv_egs@pec.panservice.it;
- traditional post, to the address Supervisory Board 231, Via dell'Industria 13 - 04011 Aprilia (LT).

Alerts will take place as follows:

- if a company representative wishes to make a report, it must be reported to his/her direct superior, who channels the report to the Supervisory Board;
- the Supervisory Board assesses the reports received, giving reasons in writing for any refusal to proceed with an internal investigation;
- the Supervisory Board is not obliged to take into consideration anonymous reports that appear irrelevant or unsubstantiated;
- reports may be in writing and the Supervisory Board shall guarantee the reporting person against any form of retaliation, discrimination or penalisation, also ensuring the confidentiality of the reporting person;
- third parties, collaborators and suppliers may report directly to the Supervisory Board;
- the establishment of a dedicated information channel by the SB of Eurpack is foreseen, with the aim of facilitating the flow of reports and resolving any doubtful situations concerning the scope of application of the Model.

The Supervisory Board must mandatorily receive all information concerning:

- measures and/or information from the judicial police, tax authorities or any other authority, including administrative authorities, involving the Company or senior management, which indicate that investigations are being carried out, even against unknown persons, for the offences set out in the Decree, without prejudice to the obligations of confidentiality and secrecy legally imposed;
- requests for information or the sending of prescriptions, reports or letters by the Supervisory Authorities (e.g. the Authority for the Protection of Personal Data), and any other documentation resulting from inspection activities carried out by them and falling within the scope of Legislative Decree 231/2001;
- communications to the Judicial Authorities concerning potential or actual unlawful events that may be related to the hypotheses set out in Legislative Decree 231/2001;
- requests for legal assistance made by senior management and/or employees in the event of legal proceedings being initiated, in particular for offences covered by the Decree;
- the results of the control activities carried out by the Heads of the various company departments from which facts, acts, events or omissions have emerged that are critical with respect to compliance with the provisions of the

Decree or the Model;

- changes in the system of delegated and proxy powers, amendments to the articles of association or changes to the company organisation chart;
- information on the effective implementation, at all levels of the company, of the Model, with evidence of the disciplinary proceedings carried out and any sanctions imposed, or of the measures for dismissal of such proceedings with the relevant reasons;
- reporting serious injuries (fatal accidents or accidents with a prognosis of more than 40 days) to employees, contractors and/or collaborators present in the Company's workplaces.

All the information, documents and reports collected in the performance of institutional tasks must be filed and kept, for at least five years, by the Supervisory Board, taking care to keep the documents and information acquired confidential, also in compliance with *privacy* legislation.

5.4 Board reporting to corporate bodies

The Supervisory Board reports on the implementation of the Model, on the occurrence of any critical aspects and communicates the outcome of the activities carried out in the exercise of the tasks assigned according to the following reporting lines:

- continuous, with the legal representatives; the Body reports to the Board of Directors as part of the information on any exercise of the powers conferred;
- annual, with the legal representatives and the Board of Auditors; in this regard, an annual report shall be drawn up on the activities carried out, highlighting the results of the supervisory activities carried out and any legislative innovations in the field of the administrative liability of entities registered during the period; on this occasion, meetings shall be organised to discuss the issues dealt with in the report and any other topics of common interest;
- immediate, if particularly material or significant facts are ascertained, against the legal representatives and the Board of Auditors.

In addition, it is provided that:

- if the violation of the Model is committed by one of the legal representatives, the Supervisory Board shall inform the Board of Directors and the Board of Auditors;
- if the violation of the Model is committed by one or more members of the Board of Auditors, the Supervisory Board shall inform all the other members of the Board and the Board of Directors.

6. WHISTLEBLOWING

In accordance with the provisions of Article 6 of the Decree, Eurpack intends to encourage the cooperation of workers in order to facilitate the emergence of any corrupt phenomena within the Company and, to this end, has established three alternative reporting channels, all protected by absolute confidentiality, consisting of:

1. mailbox odv_egs@pec.panservice.it;
2. traditional post, to the address Supervisory Board 231, Via dell'Industria 13 - 04011 Aprilia (LT);
3. a dedicated box for paper reporting at the Company's head office, which is regularly accessed by the Supervisory Board.

Upon receipt of the report, the recipient of the report shall follow the procedures laid down for assessing the report and establishing its justification, informing, where appropriate, the company departments and bodies responsible for applying the disciplinary system.

The adoption of discriminatory measures against whistleblowers may be reported to the National Labour Inspectorate, for measures within its competence, not only by the whistleblower, but also by the trade union organisation indicated by the whistleblower.

Retaliatory or discriminatory dismissal of the reporting person is null and void. Any change of job within the meaning of Article 2103 Civil Code, as well as any other retaliatory or discriminatory measure taken against the whistleblower, are also null and void. Following submission of the report, it is the employer's responsibility, if there are disputes related to the imposition of disciplinary sanctions, or demotions, dismissals, transfers, or subjecting the whistleblower to other organisational measures having direct or indirect negative effects on working conditions, to demonstrate that such measures are based on reasons unrelated to the report itself.

ANNEX 1 - list of offences currently included in Legislative Decree 231/2001

Article Legislative Decree 231/2001	Disposition recalled	Heading/Content
Article 24 Misappropriation of funds, fraud against the State or a public body, or the European Union or to obtain public funds and computer fraud against the State or a public body and fraud in public procurement	Article 316- <i>bis</i> Criminal Code	Misappropriation to the detriment of the State
	Article 316- <i>ter</i> Criminal Code	Undue receipt of payments to the detriment of the State
	Article 356 Criminal Code	Fraud in public procurement
	Article 640(2) point 1 Criminal Code.	Aggravated fraud against the State, another public body or the European Union
	Article 640- <i>bis</i> Criminal Code	Aggravated fraud for obtaining public funds
	Article 2 Law 1986/898	Violations and sanctions (Administrative and criminal sanctions concerning Community aid to the agricultural sector)
	Article 640- <i>ter</i> Criminal Code	Computer fraud

Article 24-bis Computer offences and unlawful processing of data	Article 491-bis Criminal Code	Computer documents
	Article 615-ter Criminal Code	Unauthorised access to a computer or telecommunications system
	Article 615-quater Criminal Code	Unauthorised possession and distribution of access codes to computer and telematic systems
	Article 615-quinquies Criminal Code	Dissemination of computer equipment, devices or programmes intended to damage or interrupt a computer or telecommunications system
	Article 617-quater Criminal Code	Illegal interception, obstruction or interruption of computer or telematic communications
	Article 617-quinquies Criminal Code	Installation of equipment designed to intercept, impede or interrupt computer or digital communications
	Article 635-bis Criminal Code	Damage to information, data and computer programs
	Article 635-ter Criminal Code	Damage to information, data and computer programs used by the State or other public body or otherwise of public utility
	Article 635-quater Criminal Code	Damage to computer or telecommunications systems
	Article 635-quinquies Criminal Code	Damage to computer or digital systems of public utility
	Article 1(11) Law Decree 105/2019 (converted into law with amendments by Law 133/2019)	National cyber security perimeter
	Article 640-quinquies Criminal Code	Computer fraud by the entity providing electronic signature certification services

Article 24-ter Organised crime offences	Article 416 Criminal Code	Criminal associations
	Article 416-bis Criminal Code	Mafia-type associations, including foreign ones
	Article 416-ter Criminal Code	Political-mafia electoral exchange
	Article 630 Criminal Code	Kidnapping for the purpose of robbery or extortion
	Article 407(2) a), point 5 Code of Criminal Procedure	Maximum duration of preliminary investigations (offences of illegal manufacture, introduction into the State, offering for sale, transfer, possession and carrying in a public place or a place open to the public of weapons of war or warlike weapons or parts thereof, explosives, clandestine weapons and more than one common firearm)
	Article 74 Presidential Decree 309/1990 (Consolidated Law on Narcotic Drugs)	Association for the purpose of illicit trafficking in narcotic drugs or psychotropic substances
	Article 314 Criminal Code	Embezzlement
	Article 316-bis Criminal Code	Embezzlement by profiting from the error of others
Article 25 Embezzlement, bribery, undue inducement to give or promise benefits, corruption and abuse of office	Article 317 Criminal Code	Malfeasance in office
	Article 318 Criminal Code	Corruption for the exercise of a function
	Article 319 Criminal Code	Bribery for an act contrary to official duties
	Article 319-bis Criminal Code	Aggravating circumstances
	Article 319-ter Criminal Code	Corruption in judicial proceedings
	Article 319-quater Criminal Code	Undue inducement to give or promise benefits
	Article 320 Criminal Code	Bribery of a person in charge of a public service
	Article 321 Criminal Code	Sanctions for the corruptor
	Article 322 Criminal Code	Incitement to corruption
	Article 323 Criminal Code	Abuse of office
	Article 322-bis Criminal Code	Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery of members of the International Criminal Court or organs of the European Communities and of officials of the European Communities and of foreign States

Article 25-bis. Forgery of money, public credit cards, revenue stamps and identifying instruments or signs	Article 453 Criminal Code.	Counterfeiting of currency, spending and introduction into the State of counterfeit currency with complicity
	Article 454 Criminal Code	Alteration of money
	Article 455 Criminal Code	Spending and introduction into the State, without concert, of counterfeit money
	Article 457 Criminal Code	Spending of counterfeit money received in good faith
	Article 459 Criminal Code	Counterfeiting revenue stamps, introducing into the State, acquisition, possession, or placing counterfeit revenue stamps in circulation
	Article 460 Criminal Code	Counterfeiting of watermarked paper in use for the manufacture of public credit cards or revenue stamps
	Article 461 Criminal Code	Manufacture or possession of watermarks or instruments intended for the counterfeiting of money, stamps or watermarked paper
	Article 464 Criminal Code	Use of counterfeit or altered stamps
	Article 473 Criminal Code	Counterfeiting, alteration or use of trademarks or distinctive signs or of patents, models and designs
	Article 474 Criminal Code	Introduction into the State and trade in products with false signs
Article 25-bis 1 Crimes against industry and commerce	Article 513 Criminal Code	Disturbance of the freedom of industry or commerce
	Article 513-bis Criminal Code	Unlawful competition with threats or violence
	Article 514 Criminal Code	Fraud against national industries
	Article 515 Criminal Code	Fraud in the course of trade
	Article 516 Criminal Code	Sale of non-genuine foodstuffs as genuine
	Article 517 Criminal Code	Sale of industrial products with false signs
	Article 517-ter Criminal Code	Manufacture of and trade in goods made by usurping industrial property rights
	Article 517-quater Criminal Code	Counterfeiting of geographical indications or designations of origin for agri-food products

Article 25-ter Corporate offences	Article 2621 Civil Code.	False social communications
	Article 2621-bis Civil Code	Acts of minor importance
	Article 2622 Civil Code	False social communications of listed companies
	Article 2625 Civil Code	Prevented control
	Article 2626 Civil Code	Unlawful restitution of contributions
	Article 2627 Civil Code	Illegal distribution of profit and reserves
	Article 2628 Civil Code	Illegal transactions involving shares or holdings in the Company or its parent company
	Article 2629 Civil Code	Transactions to the detriment of creditors
	Article 2629-bis Civil Code	Failure to disclose a conflict of interest
	Article 2632 Civil Code	Fictitious capital formation
	Article 2633 Civil Code	Improper distribution of company assets by the liquidators
	Article 2635 Civil Code	Corruption between private individuals
	Article 2635-bis Civil Code.	Incitement to corruption between private parties
	Article 2636 Civil Code	Unlawful influence on the shareholders' meeting
	Article 2637 Civil Code	Stock manipulation
	Article 2638(1)(2) Civil Code	Obstructing the exercise of the functions of public supervisory authorities

Article 25-<i>quater</i> Offences for the purpose of terrorism or subversion of the democratic order	Article 270 Criminal Code	Subversive associations
	Article 270- <i>bis</i> Criminal Code	Associations for the purpose of terrorism, including international terrorism or subversion of democratic order
	Article 270- <i>bis</i> 1	Aggravating and mitigating circumstances
	Article 270- <i>ter</i> Criminal Code	Assistance to associates
	Article 270- <i>quater</i> Criminal Code	Recruitment for the purpose of terrorism, including international terrorism
	Article 270- <i>quater</i> 1 Criminal Code	Organisation of transfers for terrorist purposes
	Article 270- <i>quinquies</i> Criminal Code	Training in activities for the purpose of terrorism, including international terrorism
	Article 270- <i>quinquies</i> 1 Criminal Code	Financing of conducts for the purpose of terrorism
	Article 270- <i>quinquies</i> 2 Criminal Code	Theft of assets or money subject to seizure
	Article 270- <i>sexies</i> Criminal Code	Conduct with the purpose of terrorism
	Article 280 Criminal Code	Attack for terrorist or subversion purposes
	Article 280- <i>bis</i> Criminal Code	Act of terrorism using deadly or explosive devices
	Article 280- <i>ter</i> Criminal Code	Acts of nuclear terrorism
	Article 289- <i>bis</i> Criminal Code	Kidnapping for the purpose of terrorism or subversion
	Article 302 Criminal Code	Incitement to commit any of the offences referred to in sections 1 and 2
	Article 304 Criminal Code	Political conspiracy by agreement
	Article 305 Criminal Code	Political conspiracy by association
	Article 306 Criminal Code	Armed gang: training and participation
	Article 307 Criminal Code	Assistance to the participants of a conspiracy or armed gang members
	Article 1 Decree-Law 625/1979 - amended into Law 15/1980	Urgent measures for the protection of democratic order and public security
	Article 5 Legislative Decree 625/1979 - amended by Law 15/1980	Hardworking repentance
	Article 1 Law 342/1976	Possession, hijacking and destruction of an aircraft
	Article 2 Law 342/1976	Damage to ground installations
	Article 3 Law 422/1989	Provisions on offences against the safety of maritime navigation and the safety of fixed installations on the continental shelf
	Article 2 New York Convention of 9 December 1999	Direct or indirect procurement of funds for terrorist financing

Article 25-quarter 1 Practices of mutilation of female genital organs	Article 583-bis Criminal Code	Practices of mutilation of female genital organs
Article 25-quinquies Offences against the individual	Article 600 Criminal Code.	Reducing or maintaining in slavery or servitude
	Article 600- <i>bis</i> Criminal Code	Child prostitution.
	Article 600- <i>ter</i> Criminal Code	Child pornography
	Article 600- <i>quater</i> Criminal Code	Possession of pornographic material
	Article 600- <i>quater</i> 1 Criminal Code	Virtual pornography
	Article 609- <i>undecies</i> Criminal Code	Solicitation of minors
	Article 600- <i>quinquies</i> Criminal Code	Tourism initiatives aimed at the exploitation of child prostitution
	Article 601 Criminal Code	Human trafficking
	Article 602 Criminal Code	Buying and alienating slaves
	Article 603- <i>bis</i> Criminal Code	Illegal intermediation and exploitation of labour
Article 25-sexies Market abuse	Article 184 TUF [Financial Services Act] (Legislative Decree 58/1998)	Misuse of inside information
	Article 185 TUF (Legislative Decree 58/1998)	Market manipulation
	Article 583-bis Criminal Code	Aggravating circumstances
Article 25-septies Manslaughter or grievous or very grievous bodily harm committed in breach of the rules on protection of health and safety at work	Article 589 Criminal Code	Culpable homicide
	Article 590 Criminal Code:	Negligent personal injury
Article 25-octies Receiving, laundering and using money, goods or benefits of unlawful origin as well as selflaundering	Article 648 Criminal Code	Receiving stolen goods
	Article 648 <i>bis</i> Criminal Code	Money laundering
	Article 648- <i>ter</i>	Use of money, goods or property of unlawful origin
	Article 648- <i>ter</i> . 1	Self-money laundering

Article 25 <i>novies</i> Copyright infringement offences	Article 171-ter Law 633/1941	Disclosure of original works through a digital network
	Article 171- <i>bis</i> of Law 633/1941	Offences related to software and databases (illegal copying of software and databases for profit)
	Article 171-ter Law 633/1941	Offences relating to intellectual property intended for the radio, television and cinema circuits or literary, scientific and educational works
	Article 171- <i>septies</i> , Law 633/1941	Violations against the SIAE
	Article 171- <i>octies</i> , Law 633/1941	Manufacture, sale, importation, promotion, installation, modification or use of apparatus or parts of apparatus for decoding audiovisual signals with conditional access.
Article 25-<i>decies</i> Inducement not to make statements or to make false statements to the judicial authorities	Article 377- <i>bis</i> Criminal Code	Offence of inducement not to make statements or to make false statements to the judicial authority

Article 25-undecies Environmental offences	Article 452- <i>bis</i> Criminal Code	Environmental Pollution
	Article 452- <i>quater</i> Criminal Code	Environmental disaster
	Article 452- <i>quaterdecies</i> Criminal Code	Organised activities for illegal waste trafficking
	Article 452- <i>quinquies</i> Criminal Code	Culpable crimes against the environment
	Article 452- <i>sexies</i> Criminal Code	Trafficking and abandonment of highly radioactive material
	Article 452- <i>octies</i> Criminal Code	Aggravating circumstances
	Article 727- <i>bis</i> Criminal Code	Killing, destroying, capturing, taking or keeping specimens of protected wild animal or plant species
	Article 733- <i>bis</i> Criminal Code	Destruction or deterioration of habitats within a protected site
	Article 137(2)(3)(5)(11)(13) Legislative Decree 152/2006	Discharges of water containing dangerous substances without authorisation or after the authorisation has been suspended or revoked and discharges into the sea by ships or aircraft of substances or materials which are subject to a total prohibition on discharge
	Article 256(1) a) b), 3, 4, 5 and 6 Legislative Decree 152/2006	Offences related to unauthorised waste management (unauthorised waste management activities)
	Article 257(1)(2) Legislative Decree 152/2006	Site remediation offences (failure to remediate sites in accordance with the project approved by the competent authority)
	Article 258(4) Legislative Decree 152/2006	Breach of reporting obligations, mandatory record keeping and forms
	Article 259(1) Legislative Decree 152/2006	Illicit waste traffic
	Article 260- <i>bis</i> (6)(7)(8) Legislative Decree 152/2006	Computerised waste traceability control system
	Article 279(5) Legislative Decree 152/2006	Sanctions relating to offences in the field of air protection and reduction of atmospheric emissions (exceeding of emission limit values leading to exceeding of air quality limit values)
	Article 1(1), 2 and Article 3- <i>bis</i> Law 150/1992	Offences related to the protection of endangered animal and plant species
	Article 6 Law 150/1992	Prohibition of keeping specimens that are a danger to public health and safety
	Article 3, Law 549/1993	Stopping and reducing the use of harmful substances
	Article 8(1)(2) Legislative Decree 202/2007	Malicious pollution of a ship flying any flag
	Article 9(1)(2) Legislative Decree 202/2007	Negligent pollution of a ship flying any flag

Article 25-duodecies Employment of illegally staying third-country nationals	Article 22(12)-bis Legislative Decree 286/1998	Fixed-term and permanent employment. Employment of illegally staying third-country nationals aggravated by: - number of irregular workers exceeding three; - employment of minors of non-working age; - being subjected to particularly exploitative working conditions, such as exposure to situations of serious danger, having regard to the characteristics of the services to be performed and the working conditions
	Article 12(3)(3-bis)(3-ter) and (5) Legislative Decree 286/1998	Provisions against illegal immigration
Article 25-terdecies Racism and xenophobia	Article 604-bis Criminal Code. (Article 3(1)(3-bis) Law 654/1975 repealed by Legislative Decree 21/2018 for which reference is made to Article 604-bis Criminal Code)	Propaganda and incitement to commit racial, ethnic and religious discrimination
Article 25-quaterdecies Law 401/1989 Fraud in sporting competitions, unlawful gaming or betting and gambling by means of prohibited devices	Article 1 Law 13 December 401/1989	Fraud in sporting events
	Article 4 Law 13 December 401/1989	Misuse of gambling or betting activities
Article 25-quinquiesdecies Tax offences	Legislative Decree 74/2000 Article 2(1), 2(2-bis); 3; 4; 5; 8(1)(2-bis); 10; 10-quater; 11.	Tax offences and in summary: Fraudulent declaration by use of invoices or other documents for non-existent transactions; Fraudulent declaration by other means Issuance of invoices and other documents for non-existent transactions Concealment or destruction of accounting documents Fraudulent evasion of taxes Fraudulent evasion of taxes Omitted declaration Undue compensation

Article 25-sexiesdecies Smuggling	Presidential Decree 43 of 23 January 1973 (Consolidated text of customs legislation) Articles 282 to 299	Smuggling offences
Law 146/2006 Transnational crimes	Article 12(3)(3-bis)(3-ter) and (5) Legislative Decree 286/1998	Provisions against illegal immigration
	Article 74 Presidential Decree 309/1990	Association for the purpose of illicit trafficking in narcotic drugs or psychotropic substances
	Article 291-quater Presidential Decree 43/1973	Criminal Association for the purpose of smuggling foreign processed tobaccos
	Article 377-bis Criminal Code	Inducement not to make statements or to make false statements to the judicial authorities
	Article 378-bis Criminal Code	Personal aiding and abetting
	Article 416 Criminal Code	Criminal associations
	Article 416-bis Criminal Code	Mafia-type associations, including foreign ones





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