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GLOSSARY

- **Italian Legislative Decree 231/2001**: Legislative Decree No. 231 of June 8, 2001, concerning the "Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality".
- **Predicate Offences:** These offences are expressly listed by the legislator in Legislative Decree 231/01 or indicated in certain special laws.
- **Senior Parties:** Subjects who:
  a. hold positions of representation, administration or management of the Organisation or one of its organisational units with financial and functional autonomy;
  b. exercise management and control over the Company.
- **Subject Persons:** Persons subject to the direction or supervision of one of the persons in a senior position. This category includes, but is not limited to:
  a. employees;
  b. external collaborators such as agents, sales dealers, representatives, distributors, consultants, experts, self-employed workers and professionals.
- **Interest and Advantage of the Organisation:** Interest occurs when the offence is committed to procure a benefit for the Organisation, even if this is not achieved. The assessment of the existence of the Organisation's interest must be made *ex-ante*, taking into account the purpose that the natural person envisaged when preparing to commit the offence and whether he acted intending to cause the Organisation to acquire a utility understood as "any positive effect". An advantage is the concrete acquisition of an economic or other utility by the Compaby. Advantage requires an *ex-post* assessment, taking place after the commission of the offence to verify whether the Organisation has gained an actual advantageous effect from the offence
- **Model:** The Model is a management, organisation and control system adopted by Complife Italia S.r.l. a Socio Unico, under Legislative Decree 231/01, and it includes the Code of Ethics and its implementing procedures. This is the document that formalises the organisation and management system of the Company's activities, suitable for preventing predicate offences.
- **Code of Ethics**: Code of conduct that the Company adopts in the performance of its activities. It is a document containing a set of social and moral rules drawn up by the Organisation and which all members of the Company must follow.
- **Supervisory Body:** Body responsible for evaluating the Management and Control Organisational Model adopted and the related procedures and protocols. It has the task of supervising the functioning and observance of the Model and to ensure its updating. The Body is "endowed with autonomous powers of initiative and control" (art. 6, par. 1, lett. b) of Legislative Decree 231/01).
- **Information Flows:** Information, communications and reports to be provided by persons to the Supervisory Body.
- **Disciplinary System:** A system regulating the conduct associated with possible violations of the Model, the sanctions that can be imposed and the procedure for imposing and enforcing them.
- **Whistleblowing:** Spontaneous disclosure by an individual, called a whistleblower, of an offence or irregularity committed within the Company, which he/she witnessed in the performance of his duties.

1. ITALIAN LEGISLATIVE DECREE NO. 231 OF 8 JUNE 2001

1.1. THE ADMINISTRATIVE LIABILITY FOR LEGAL ENTITIES

The Legislative Decree No. 231 of June 8, 2001, which contains the "Regulations on the administrative liability of legal persons, companies and associations, including those without legal personality" (hereinafter also referred to as "Legislative Decree No. 231/2001" or, also, the "Decree") came into force on July 4, 2001, in implementation of Article 11 of Enabling Law No. 300 of September 29, 2000. The Decree introduced into the Italian legal system, by the provisions of the European Union, the administrative liability of entities. "Entities" means commercial companies, corporations and partnerships, legal persons and associations, including those without legal personality.
This new form of liability, although defined as "administrative" by the legislator, has the characteristics of criminal liability, since the competent criminal court is responsible for ascertaining the offences from which it derives, and the same guarantees provided for the defendant in criminal proceedings are extended to the Organisation.
The Company's administrative liability arises from the commission of offences, expressly indicated in the Legislative Decree 231/2001, committed in the interest or to the advantage of the Organisation by:

- natural persons who hold roles of representation, administration or management of the organisation or of one of its organisational units with financial and functional autonomy, or who exercise, even de facto, the management and control thereof (so-called "Senior Persons");
- natural persons who are subject to the direction or supervision of one of the above-mentioned persons (so-called "Subject Persons").

In addition to the existence of the requirements described above, the Legislative Decree 231/2001 also requires the establishment of the guilt of the Company, to be able to affirm its liability. This requirement is attributable to a "fault of organisation", to be understood as the Organisation's failure to adopt adequate preventive measures to prevent the commission of the offences, referred to in the following paragraph, by the persons expressly identified by the Decree.
The Company, where it can demonstrate that it has adopted and effectively implemented an Organisation, Management and Control Model, as provided for by Legislative Decree no. 231/2001, suitable for preventing the commission of offences, will not be held liable for administrative liability.
The administrative liability of organisations is additional to 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 organisation remains even if the natural person who committed the offence is not identified or is not punishable.
In the event of offences committed by Senior Management, the liability of senior management is excluded if the latter proves that the offence was committed by fraudulently circumventing the existing an Organisation, Management and Control Model and that the control by the Supervisory Board, which is specifically charged with supervising the proper functioning and compliance of the model, was also omitted or insufficient.
In the case of offences committed by Subject Persons, on the other hand, the exclusion of the Organisation's liability is subject to the adoption of behavioural protocols suitable for the type of organisation and activity carried out, to ensure that the activity is carried out in compliance with the law and to promptly detect and eliminate risk situations.
The Company shall only be liable if the unlawful conduct was carried out by the above-mentioned person "in the interest and to the advantage of the Organisation". The Organisation is not liable if senior or subject persons have acted exclusively in their interest or the interest of third parties.

1.2. THE OFFENCES PROVIDED BY THE DECREE

The offences, the commission of which gives rise to the administrative liability of the Company, are those expressly and exhaustively referred to by the Legislative Decree 231/2001 and subsequent amendments and additions.
Please refer to Annex 1 for details of the families of crimes and individual offences.

It should be noted that the liability of the Organisation may also arise if the predicate offence is committed in the form of an attempt (under Article 26 of Legislative Decree 231/2001), i.e. when the acting subject performs acts unequivocally suitable for committing the offence and the action is not carried out or the event does not occur.

1.3. THE SANCTIONS IMPOSED BY THE DECREE

The sanctions system described by the Legislative Decree 231/2001, against the commission of the predicate offences, provides for the application of the following administrative sanctions, depending on the offences committed:

- financial penalties;
- disqualifying sanctions;
- confiscation;
- publication of the judgement.

The disqualifying sanctions that may only be imposed where expressly provided for include:

- disqualification from conducting a business;
- suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;
- prohibition to negotiate with the Public Administration;
- exclusion from benefits, funding, contributions and subsidies, and/or revocation of any already granted;
- ban on advertising goods or services.

The Legislative Decree 231/2001 also provides that where the conditions exist for the application of a disqualification sanction ordering the interruption of the Company's business, the judge, instead of the application of such sanction, may order the continuation of the business by a Court-appointed administrator for a period equal to the duration of the disqualification sanction that would have been applied, where at least one of the following conditions is met:

- the Company performs a public service or a service of public necessity, the interruption of which may cause serious harm to the community;
- the business interruption may significantly affect employment, taking into account the size of the Company and the economic conditions of the area in which it is located.

1.4. EXEMPTING CONDITION OF ADMINISTRATIVE LIABILITY

The article 6 of Legislative Decree no. 231/2001 establishes that, if the offence is committed by persons who hold positions of representation, administration or management of the Organisation or of one of its organisational units with financial and functional autonomy, as well as by persons who exercise the management and control of it, the Company shall not be held administratively liable if it proves that:

- the Management Body has adopted and effectively implemented, before the commission of the offence, Organisation, Management and Control Models capable of preventing offences of the kind committed;
- the task of supervising the functioning and compliance of the Models and ensuring that they are updated, has been entrusted to a Body of the organisation possessing autonomous powers of initiative and control;
- the persons committed the offence by fraudulently circumventing the Organisation, Management and Control Models;
- there was no or insufficient supervision by the Supervisory Body.

Consequently, in cases where the offence is committed by Senior Persons, it is the Organisation's responsibility to prove, to counter the elements of the accusation against it, that it took all the necessary measures to prevent the commission of the offences, which then actually took place.

However, if the offence is committed by persons subject to the management or supervision of one of the Senior persons, the Company is liable if the commission of the offence was made possible by the failure to meet management and supervisory obligations. Such non-compliance is, in any case, excluded if the Organisation had effectively and efficiently implemented an Organisation, Management and Control Model capable of preventing offences of the kind committed before the offence was committed.

The adoption of the Organisation, Management and Control Model, therefore, enables the Company to escape conviction for the offence. The mere adoption of such a document, by resolution of the Organisation's Administrative Body, is not, however, sufficient to exclude administrative liability, since the model needs to be effectively and implemented.
Regarding the effectiveness of the Organisation, Management and Control Model for preventing the commission of the offences provided for in Legislative Decree 231/2001, it is required to:

- identify the Company activities within the scope of which offences may be committed;
- provide specific protocols aimed at planning the formation and implementation of the Organisation's decisions concerning the offences to be prevented;
- identify ways of managing financial resources that are suitable for preventing the commission of offences;
- provide information obligations vis-à-vis the body in charge of supervising the functioning and compliance of the Models;
- introduce an appropriate disciplinary system to sanction non-compliance with the measures indicated in the Organisation, Management and Control Model;
- include one or more channels enabling senior and subject persons to submit, to protect the integrity of the Company, detailed reports of unlawful conduct, relevant under the Decree and based on precise and consistent elements, or of violations of the Organisation, Management and Control Model of the Organisation, of which they have become aware because of their duties;
- implement measures to ensure the confidentiality of the whistleblower, forms of protection against retaliatory or discriminatory acts against the whistleblower and, more generally, proper use of the new reporting tool.

As regards the effective application of the aforementioned Model, the Legislative Decree 231/2001 requires what follows:

- a periodic verification, and, if significant violations of the requirements imposed by the model are discovered or changes occur in the organisation or activity of the Company or changes in the law, modification of the document;
- the imposition of sanctions in the event of a violation of the requirements imposed by the Model.

1.5. CASE-LAW PRECEDENTS

Several case law precedents were analysed, which, together with the indications of trade associations, established the guidelines when drafting the Organisational Model.
Case laws have highlighted many aspects considered essential for the drafting of a suitable Model, emphasising that it must feature concrete and specific efficiency, effectiveness and dynamism.
In particular, special attention should be paid to:

- non-accounting procedures;
- accounting method;
- preparation method of financial statements;
- procedures for the performance of contracts and their controls;
- carry out an analysis of the possible ways in which offences may be committed, taking into account the internal and external operating context of the company;
- take into account the history of the Organisation (past events, including judicial ones);
- provide for the segregation of duties in at-risk processes;
- assign authorising signatory powers consistent with organisational and management responsibilities;
- create an appropriate monitoring system to report critical situations;
- adopt instruments and mechanisms that make the management of financial resources transparent, i.e., that prevent the creation - through the issuance of invoices for non-existent transactions, through payments for consultancy services that were never carried out, or whose value is significantly lower than that declared by the Company - of slush funds.
- provide compulsory training on the Organisational Model for the Organisation's staff;
- establish information flows to the Supervisory Body and provide for relevant disciplinary sanctions in the event of non-compliance;

- after the adoption of the Model, in order for it to be suitable, the Company must organise specific training courses aimed at ensuring adequate knowledge, understanding and application of the Model by employees and managers.

2. CORPORATE GOVERNANCE

2.1 CORPORATE GOVERNMENT

Complife Italia S.r.l. a Socio Unico has adopted a governance model suitable to ensure the full achievement of social objectives.
The body responsible for administrative functions is the Sole Administrator.
The Management Body has the powers of direction, administration and representation of the Company.

2.2 COMPLIFE ITALIA SHORT HISTORY

Complife Italia S.r.l. a Socio Unico is the result of a merger by incorporation between Farcoderm S.r.l. in FAR.CO.S. S.r.l. (FAR.maceutici CO.smetici S.ervizi) since 01/01/2017.
Complife contributes to the well-being of people internationally and is a reference point for all actors in the Health&Wellbeing market.
Today, Complife is made up of an international team with many complementary specializations in the health and wellness market. The training, passion for research and compliance, together with the location of state-of-the-art laboratories, allows the company to offer an ever more complete and targeted support to customers, aimed at accompanying their business towards success.
Complife is involved in various activities:

- tests the tolerability and efficacy of cosmetics and nutraceuticals in order to bring safe products on the European and non-European markets and to strengthen its scientific know-how. This is possible thanks to a strong volunteer base and a diverse network of professionals;
- is committed to being the reference provider for the verification of medical device compliance, at every stage of its life cycle;
- contributes to the research and development of new active principles in the pharmaceutical field through a dedicated chemical synthesis laboratory and thanks to the support of a complete team of experts in the service of the project.

2.3 DEPARTMENTS

In order to view the Organisational Chart, consult the most up-to-date revision of ALL PG 01-01A.

3. THE ORGANISATION, MANAGEMENT AND CONTROL MODEL OF COMPLIFE ITALIA

In the light of the illustrated context, Complife Italia S.r.l. a Socio Unico aware of the importance of adopting and effectively implementing an Oganisation, Management and Control Model under Legislative Decree 231/2001, suitable for preventing the commission of unlawful conduct in the corporate context, intended to approve its Model, on the assumption that the same represents a valid tool for raising the awareness of the recipients (as defined in paragraph 3.1) to behave correctly and transparently.
By adopting the Model, the Complife Italia S.r.l. a Socio Unico intends to pursue the following aims:
- consolidate a culture of crime prevention and control in the context of achieving the corporate objectives;
- prevent and prohibit any conduct that would give rise to the offences under the Decree;
- spread awareness that violation of the Decree, of the provisions contained in the Model and of the principles of the Code of Ethics may result in the application of sanctions (pecuniary and prohibitory) also against the Organisation;
- enable the Company, employing a system of control protocols and constant monitoring on the proper implementation of that system, to prevent and/or promptly counteract the commission of relevant offences under the Decree;
- introduce disciplinary systems suitable for penalising non-compliance with the rules indicated in the Model;
- provide for one or more channels enabling the persons indicated in Article 5(1)(a) and (b) to provide, to protect the integrity of the Organisation, detailed reports of unlawful conduct, relevant under this decree and based on precise and consistent elements, or of breaches of the Organisations model, of which they have become aware by their functions; these channels guarantee the confidentiality of the Organisation of the reporting person in the management of the reports;
- provide at least one alternative reporting channel capable of ensuring, by computerised means, the confidentiality of the Organisation of the reporter for reasons directly or indirectly linked to the report;
- prohibit direct or indirect acts of retaliation or discrimination against the whistleblower for reasons directly or indirectly linked to the report.

3.1 RECIPIENTS

The provisions of this Model are binding on the directors, proxies and all those who hold functions of representation, administration and management of Complife Italia S.r.l. a Socio Unico or, however, of its organizational units equipped with financial and functional autonomy (i.e. office locations), for employees (by these all those who are linked to the Entity through a relationship of employment), for collaborators subject to the direction or supervision of the corporate management of the Entity (hereinafter referred to as "Recipients"). It is understood that the reference to “Recipients” is to be considered limited to the recipients involved in the specific activities and processes considered from time to time.
The set of provisions contained in the Model shall inspire the activity of all those who work in the Organisation, taking into account the importance of their roles, and the complexity of the functions and responsibilities entrusted to them for the pursuit of the purposes of the Organisation.
In particular, the members of the Corporate Bodies must comply with the provisions of the Model when setting business objectives; individual managers give concrete expression to the provisions contained in the Model, assuming responsibility both internally and externally and strengthening trust, cohesion and team spirit; external collaborators on an ongoing basis, in due compliance with the law and regulations in force,
adapt their actions and conduct to the principles, objectives and commitments set out in the Model. The Model applies to corporate bodies, employees, proxies, and collaborators who in any capacity - regardless of the contractual relationship - work with and on behalf of Complife Italia S.r.l. a Socio Unico.
The Organisation also requires compliance with the Model from third parties (partners, customers, suppliers, professionals, consultants and other external parties with whom it establishes relations or business relationships).

3.2 FUNDAMENTAL ELEMENTS OF THE MODEL

The fundamental elements developed by Complife Italia S.r.l. a Socio Unico in defining the Model can be summarised as follows:

- the mapping of the so-called "sensitive" activities, with examples of possible ways of committing offences and instrumental processes within the scope of which, in principle, the conditions and/or means for the commission of the offences relevant included in the Decree may arise (activities that must therefore be periodically monitored);
- the prediction and adoption of specific control protocols for the instrumental/functional processes considered to be at higher potential risk of commission of offences (so-called “Protocols 231”), contained in the Special Part of the Model and supplemented by the Procedures already adopted by the Company with explicit references within the Special section of the Model;
- the identification of ethical principles and rules of conduct aimed at preventing conduct that may constitute the types of offences provided for in the Legislative Decree. 231/ 2001;
- the establishment of a Supervisory Body having a collegial composition and entrusting it with specific tasks to supervise the implementation and application of the Model;
- the approval of an appropriate sanctioning system to ensure the effective implementation of the Model, containing the disciplinary provisions applicable in the event of a violation of the provisions contained in the Model;
- carrying out information and training activities on the contents of this Model;
- the provision of modalities for the adoption and effective application of the Model as well as for its updating.

3.3 AIM OF THE MODEL

The main objective of this Model is to set up a structured and organic system of Organisation, Management and Control procedures, aimed at preventing the commission of the offences provided for in the Decree, as well as to make the system of controls adopted by the Company more effective.
More generally, the Model is proposed as a fundamental tool to raise the awareness of all its recipients, who are called upon to adopt correct and transparent behaviour, in line with the ethical values that inspire the Organisation in the pursuit of its corporate purpose.
The attainment of the aforementioned goals takes the form of the adoption of suitable measures to improve efficiency in the performance of business activities and to ensure constant compliance with the law and rules, promptly identifying and eliminating risk situations.
In particular, the objective of an efficient and balanced organisation of the enterprise, suitable for preventing the commission of offences, is pursued by intervening, mainly, in the processes of formation and implementation of the Organisation's decisions, on controls, both preventive and subsequent, as well as on information flows, both internal and external.

3.4 METHODOLOGY AND RISK ASSESSEMENT

Pursuant to artuicle 6 paragraph 2, point a), of Legislative Decree no. 231/2001, the Organisation, Management and Control Model must identify the corporate activities which could potentially give rise to the commission of the offences described in the Decree.
As part of this activity, the Company, following its organisational structure, analysed its business activities based on information gathered from the company contact persons.
In the process of defining the Model, the Company was also inspired by established principles of corporate governance and internal control.
According to these principles, a risk management and control system, consistent with the provisions of Legislative Decree no. 231/ 2001:

- identifies and formalises the mapping of “areas of activity at risk”, i.e. the company areas concerned to potential criminal cases;
- carries out an analysis of potential risks for the “risk areas of activity” identified above, concerning the potential ways in which offences can be committed;
- carries out an analysis of potential risks and an assessment of the Company's system of preventive

controls at the commission of offences and, if necessary, its definition or adaptation.
The process of defining the Model, therefore, consisted of two phases:

- the formalised identification and mapping of risks, i.e. the analysis of the company context to focus on in which area/sector of activity and in which possible ways the detrimental events envisaged by Legislative Decree 231/ 2001;
- the definition of the Model by integrating or modifying the existing preventive controls as well as formalising them in specific procedures, where necessary, to effectively counter the identified risks.

An Organisation, Management and Control system has thus been defined to prevent the commission of the types of offences and administrative offences identified by the Legislative Decree no. 231/ 2001.

3.5 STRUCTURE OF THE MODEL

The Model document is structured as follows:

- the General Section describes the reference regulatory framework and regulates the overall operation of the organisation, management and control system has thus been defined to prevent the commission of the types of offences and administrative offences identified by the Legislative Decree 231/2001.
- The Special Sections are intended to supplement the contents of the General Part by providing a description concerning:
  - the types of offences referred to in the Decree that the Company deemed it necessary to take into consideration, due to the characteristics of the activity performed;
  - the sensitive processes/activities, concerning the offences referred to in the previous point, present in the company and the related control standards.

3.6 AN INTEGRATED SYSTEM

One of the inspiring principles in the construction of the Model by Complife Italia S.r.l. a Socio Unico consists in optimising what can be deduced from the organisational structure of the Company, not only in terms of structure, roles and duties of the Personnel but also in terms of the implementation of the procedures and control systems already existing and operating within Complife Italia S.r.l. a Socio Unico.
The underlying rationale is to avoid redundancies and superstructures that would create diseconomies that would risk burdening the management and control activities of the Model, to the point of potentially defeating its fundamental purposes as set out in the standard.
Complife Italia S.r.l. a Socio Unico adopts the Organizational Model 231 with an integrated methodology, considering that the Company has acquired an important certification:

- ISO 9001:2015 (ref. Certificate CH-H30424);

In this sense, the implementation of a certified system of organisational and preventive measures represents a sign of Complife Italia S.r.l. a Socio Unico's strong inclination to the culture of respect for rules, as an excellent starting point for the construction of models aimed at preventing predicate offences.
The certifications aim to improve the image and visibility of the companies that adopt them, consolidating the consensus they gain on the market among investors and customers.
To this end, compliance with Legislative Decree 231/2001 represented an opportunity to revisit its Organisation, Management and Control tools, to verify the correspondence of the Company's existing procedures to the purposes laid down in the Decree and to integrate the behavioural principles and procedures already adopted.

3.7 CONTENT OF THE MODEL

The Model of Complife Italia S.r.l. a Socio Unico, whose structure has been described briefly in the previous paragraph, is also based on:

- The Code of Ethics, which is an integral part of Model 231 and which defines the general guidelines for company behaviour;
- The Organisational structure, within which the allocation of tasks between the various functions of the Company is defined, in accordance with the principle of segregation of duties;

- System of delegation and distribution of powers among the various heads of company functions and with particular reference to the field of health and safety at work;
- Mapping of the sensitive areas and instrumental corporate processes, in relation to which corporate protocols and business procedures have been drawn up, aimed at regulating the operating methods to be adopted to take and implement decisions in the various risk areas;
- Disciplinary system, within the framework of which disciplinary measures are defined for those who violate the rules of conduct established by the Company under the Model and the Code of Ethics;
- Establishment of a Supervisory Board, entrusted with the task of monitoring the effectiveness and proper functioning of the Model, as well as its regular updating.

3.8 CONTENT OF CODE OF ETHICS

The Code of Ethics is an integral part of the Model and sets out the ethical principles that Complife Italia S.r.l. a Socio Unico recognises as its own and which it considers an essential condition for establishing relations with all its interlocutors, as well as for the internal development of its business activities. The Organisation's Code of Ethics contains principles of conduct and basic ethical values that Complife Italia S.r.l. a Socio Unico is inspired by, and these principles must be respected by all those who have relations with the Organisation. In this respect, the Code of Ethics is to be considered an essential part of the Model.

However, it is specified that the Code of Ethics is an autonomous document that can be applied in general terms, whereas the Model responds to specific requirements contained in Legislative Decree 231/01, aimed at preventing specific types of offences.

4. SUPERVISORY BODY

The article 6, paragraph 1, of Legislative Decree no. 231/2001 requires, as a condition to benefit from the exemption from administrative liability, the task of monitoring the compliance and functioning of the Model, as well as its updating, to be entrusted to a Supervisory Body which, endowed with autonomous powers of initiative and control, exercises the tasks entrusted to it on an ongoing basis.
The generic concept of "*body of the entity*" justifies the multiple solutions that companies can adopt, considering their size, corporate governance rules and the need to achieve a fair balance between costs and benefits.
The Decree requires that the Supervisory Body to perform its functions outside the operational processes of the Company, reporting periodically to the Administrative Body, free from any hierarchical relationship with it and with the individual heads of functions.
Considering the provisions under the previous section, the Sole Administrator believes that the best solution to ensure compliance with the requirements of the Decree consists of granting the functions and powers of the Supervisory Body to a collective body consisting of two external members. The Supervisory Committe shall possess the characteristics of autonomy, independence, professionalism and continuity of action, as well as integrity and absence of conflicts of interest. They shall possess the expertise in the field of criminal law, compliance and corporate control.
In particular, the choice of Supervisory Committee was defined in such a way as to guarantee the following requirements:

- autonomy and independance: which are fundamental to ensure that this Body is not involved in the management activities that are the subject of its inspection and control activities; indeed, the position of this body within the Organisation must guarantee the autonomy of the control initiative from any form of interference and/or conditioning by any component of the Company (and, in particular, the Management Body);
- professionalism: i.e. possessing specific skills in the field of inspection and control advisory activities, necessary for the performance of the delicate functions assigned to it, as well as an in-depth knowledge of the corporate and company organisational structure; these characteristics, combined with independence, guarantee the objectivity of judgement;
- continuity of action: i.e. with the necessary inspection and control powers, to supervise compliance with the Model, ensure its implementation and ensure that it is regularly updated. Concerning the size of the Company, the Supervisory Body is composed of a member with the aforementioned characteristics.

This choice was deemed appropriate because it balances the need to entrust this role and responsibility to persons who fully guarantee the effective autonomy and independence that the Control and Supervisory Board must necessarily have. In any case, the identification of the components shall be carried out from time to time taking into account and consistent with the specific characteristics of the Company, the regulatory and jurisprudential evolution as well as the indications expressed by doctrine and trade associations.

4.1 TERM OF OFFICE, DISQUALIFICATION AND REVOCATION

The members of the Supervisory Body is appointed by the Sole Administrator and shall remain in office for three financial year. Although it has ceased to exist at the end of its term.
The Supervisory Committee remains in office - under a prorogation regime - until the appointment of new members. The members of the Supervisory Body may be re-elected no more than three times.
The members are selected among persons with an ethical and professional profile of unquestionable value and they must not be married or related up to the second degree with members of the Sole Administrator. The latter must not have any relations with the Company that may give rise to any potential conflicts of interest.
A disqualified, incapacitated or bankrupt person, or a person who has been sentenced, even if not definitively, to a punishment entailing disqualification, even temporarily, from public offices or the inability to exercise executive offices, or who has been sentenced, even by a sentence of application of the penalty at the request of the parties under Article 444 of the Code of Criminal Procedure (so-called "plea bargaining

sentence") for having committed one of the offences provided for by Legislative Decree no. 231/2001, cannot be appointed as Supervisory Body.

The following points constitute just cause for revocation of the Supervisory Board:

- failure to inform the Sole Administrator of a conflict of interest that prevents the maintenance of the role of the Supervisory Body;
- breach of confidentiality obligations about news and information acquired in the performance of the functions of the Supervisory Board.

If the revocation occurs without just cause, the revoked member may apply to be immediately reinstated in office.

The following, on the other hand, constitute grounds for disqualification of the Supervisory Board:

- the establishment of a serious breach by the Supervisory Board in the performance of its verification and control tasks;
- a conviction of the Company, even if it has not become irrevocable, or a sentence of application of the penalty at the request of the parties under Article 444 of the Code of Criminal Procedure, where the omitted or insufficient supervision by the Supervisory Board appears from the documents.

The Supervisory Board independently regulates the rules for its functioning in a special Regulation, in particular defining the operating methods for the performance of the functions entrusted to it. The Rules and Regulations are then kept in the records of the Organisation and made available for consultation.

4.2 DUTIES, POWERS AND ACTIVITIES OF THE SUPERVISORY BODY

The Supervisory Board is entrusted with the following tasks:

- ensure that the knowledge, understanding and observance of the Model is disseminated within the Company;
- supervise compliance with the Model by the Recipients within the areas of activity potentially at risk of crime;
- monitor the validity and adequacy of the Model, with particular reference to its actual capacity to prevent the commission of the offences provided for in the Decree;
- inform the Company of the opportunity to update the Model, where there is a need for adaptation in connection with changed business and/or regulatory conditions.

When carrying out these activities, the Body will perform the following tasks:

- coordinating and cooperating with the company Departments/Functions (also through special meetings) to better monitor the Entity activities identified in the Model as at risk of offence;
- verify the establishment and functioning of specific "dedicated" information channels (e.g. e-mail address and postal address of the registered office for paper reports), aimed at facilitating the flow of reports and information to the Body;
- carry out targeted checks on certain transactions or specific acts carried out within the areas of corporate activity identified as potentially at risk of offences, also with the support of the corporate Departments/Functions;
- verify and control the regular maintenance and effectiveness of all documentation relating to the activities/operations identified in the Model;
- verify the effective implementation of information and training initiatives on the Model undertaken by the Company, supporting it in verifying its adequacy;
- immediately report to the Sole Administrator any violations of the Model, deemed justified, by the Company's Directors or senior functions thereof.

To perform the tasks listed above, the Body is endowed with the following powers:

- issue provisions to regulate its activities and prepare and update the list of information, known as "Information Flows", to be received from the company Departments/Functions;
- access, without prior authorisation, to any company document relevant to the performance of the functions assigned to it by Legislative Decree 231/ 2001;
- order that the heads of company Departments/Functions, and in any case, all Recipients, promptly provide the information, data and/or news requested from them to identify aspects connected to the

various company activities relevant to the Model and to the verification of its actual implementation by the Company;
- use of external consultants of proven professionalism in cases where this is necessary for
- the performance of verification and control activities.

The Sole Administrator of the Company assigns an annual expenditure budget to the Supervisory Board, appropriate to the functions assigned to it. The Body independently decides on the expenses to be incurred in compliance with the company's signatory powers and, in the case of expenses exceeding the budget, must be authorised directly by the Administrative Body.

The Supervisory Body:
- supports the Company in updating the risk assessment of the commission of offences 231;
- examines policies and procedures within the scope of the Legislative Decree 231/2001 and suggests developments and updates;
- supports the Company in the training and communication of the Model;
- supports continuous improvement, regular audits and revision of the Model;
- supports the Company in managing the whistleblower channel;
- for cases of violation of the Model, report to the Sole Administrator on the most appropriate sanctions under the applicable CCNL and the provisions of the Model.

4.3 SUPERVISORY BODY REPORTING

To guarantee full autonomy and independence in the performance of its functions, the Supervisory Board reports directly to the Company Sole Administrator.

In particular, the Supervisory Board reports on the state of implementation of the Model and the results of the activity of supervision carried out in the following ways:
- periodically to the Sole Administrator, to ensure constant alignment with top management on the activities carried out;
- on an annual basis to the Sole Administrator, employing a written report illustrating the monitoring activities carried out by the Body, the critical issues that have emerged and any corrective or improvement measures appropriate for the implementation of the Model.

The Supervisory Board may be convened at any time by the Sole Administrator and, in turn, may request to be heard by that body if it deems it appropriate to report on issues concerning the functioning and effective implementation of the Model or about specific situations.

To ensure a correct and effective flow of information, as well as for the complete and correct exercise of its tasks, the Body is also entitled to request clarifications or information directly from the persons having the main operational responsibilities.

4.4 INFORMATION FLOWS TO THE SUPERVISORY BODY

Legislative Decree no. 231/2001 includes, among the requirements that the Model must meet, the establishment of specific disclosure obligations to the Supervisory Committee by the Company's Functions intended to allow the same Body to fulfil its supervisory and audit activities.

In this regard, the following information must be disclosed to the Supervisory Body (so- called “Information Flows”):
- periodically, information, data, news and documents, previously identified by the Supervisory Board and formally requested by the latter from the individual functions, by the procedures and timeframes defined by the Board;
- within the scope of the verification activities of the Supervisory Body, any information, data, news and document deemed useful and/or necessary for the performance of such verifications, previously identified by the Body and formally requested to the Organisation.

It is also mandatory to transmit to the Supervisory Board information concerning:
- measures and/or information from judicial police bodies, or from any other authority, including administrative authorities, involving the Organisation or senior persons, from which it can be inferred that investigations are being carried out, even against unknown persons, for the offences referred to in

Legislative Decree 231/2001, without prejudice to legally imposed obligations of confidentiality and secrecy;
- requests for legal assistance made by the Organisation in the event of criminal proceedings for offences
- covered by Legislative Decree 231/2001 and allegedly carried out in the performance of work duties;
- changes in the system of delegated and proxy powers, amendments to the articles of association or the company organisation chart;
- news on the actual implementation of the Model, with evidence of any disciplinary proceedings dealt with and any sanctions imposed (including measures against employees), or of the measures to dismiss such proceedings with the relevant reasons;
- reporting serious injuries (any injury with an initial prognosis of 40 days and, in any case, whose duration exceeds 40 days) occurring to employees, collaborators of Complife Italia S.r.l. a Socio Unico and, more generally, to all those who have access to the Company's facilities.

Concerning the means of transmission of the information referred to in this paragraph, the Body has set up an e-mail address odv@complifegroup.com, made known to the Recipients and access to which is restricted to the Body only. This channel of communication may also be used in the event of doubts as to the correct interpretation of the provisions contained in this Model or any other clarification concerning the application of the system implemented by the Organisation under Legislative Decree 231/2001.
The Body, with the support of the Company, defines the modalities of transmission of this information, notifying communication to the Departments/Functions required to send it.
Failure to send information to the Supervisory Board constitutes a violation of this Model.

4.5 REGULATIONS GOVERNING THE WHISTLEBLOWING: REPORT MANAGEMENT

The article 4 of Legislative Decree no. 24/2023 disciplines internal reporting channels. The aforedmentioned article, in agreement with the ANAC Guidelines n. 311 of 12 July 2023, therefore provides that organizations must activate their own internal channels for the transmission and management of alerts, which ensure the confidentiality of the identity of the of the person concerned and the person otherwise mentioned in the alert, as well as the content of the alert and its documentation.
Under this provision, the management of the reporting channel is entrusted to a person or an independent dedicated internal office with specially trained employee to ensure its proper management, or it is entrusted to an external entity, also independent and with specially trained staff, if the conditions laid down in Article 6 of the Legislative Decree no. 24/2023.
In the light of the above, the recipients of the Model become aware of any risk situations of committing crimes in the corporate context or conduct that is contrary to the requirements of the Model implemented by other recipients, are obliged to report them promptly through the dedicated platform provided on the Company’s website.
In fact, all recipients of the Model are required to cooperate with the Entity in ensuring effectiveness and compliance with the Model, making known, without delay, risk situations (possibly before they flow into criminally relevant offences) or even criminal offences already committed (in order to avoid that the damage already produced have permanent or repeated consequences over time). To this end, the Company adopts, with this Model, a system of virtuous management of reports in accordance with art. 6, paragraph 2-bis, of Legislative Decree 231/2001.
This system - c.d. "whistleblowing" - on the one hand helps to identify and combat possible wrongdoing, on the other hand it serves to create a climate of transparency in which each recipient is encouraged to contribute to the culture of corporate ethics and legality, without fear of retaliation from the social organs, superiors or colleagues who may be subject to reports.
At the same time, Complife Italia S.r.l. a Socio Unico adopts a specific protocol aimed at protecting:
- the confidentiality and non-discrimination of good faith whistleblowers;
- the confidentiality and non-discrimination of bad faith whistleblowers.

4.5.1 SCOPE OF APPLICATION

The reporting obligation applies whenever the recipient of the Model has a reasonable and legitimate suspicion or awareness - both based on precise and concordant factual elements - of conduct that is

criminally unlawful or in any case aimed at circumventing the provisions of the Model, carried out by employees or representatives of the Organisation.
In particular, the relevant report covers two types of conduct:

a. unlawful conduct within the meaning of Legislative Decree 231/01, i.e. conduct that is criminally relevant insofar as it may constitute "predicate"offences referred to the Decree 231/01, even in the form of a mere attempt;
b. violations of the Company's Model, of which the whistleblowers have become aware because of the functions performed: in this case, the report concerns conduct which, even if it has no direct criminal relevance, in any event, contravenes Paragraph 4 introduced by Law No. 179 of November 30, 2017, concerning "Provisions for the protection of the authors of reports of offences or irregularities of which they have become aware in the context of a public or private employment relationship".

The Anglo-Saxon term whistleblowing indicates, in internal control systems, a tool through which individuals belonging to a given organisation (public or private) report to specific individuals or bodies within the Organisation itself a possible fraud, offence, misdemeanour or any irregular conduct committed by other members of the organisation to circumvent the crime prevention system put in place by the Company, as they violate the control principles (general or specific ones), the safeguards or company procedures referred to in the Organisation Model.
In both cases, the Organisation and the Supervisory Board are obliged to treat the report confidentially, pending the ascertainment of any liability. In particular, the personal data of the persons involved in the report (first and foremost, the names of the reporter and the reported person) must not be disclosed without the consent of the persons concerned, unless the law expressly requires it for criminal justice purposes, to protect those persons from possible retaliation by colleagues or hierarchical superiors.

4.5.2 REPORTS MANAGEMENT

The proper functioning of the Model requires that the Supervisory Committee is promptly notified of all acts, facts, conduct and/or events that may constitute a violation of the Model. It must be reiterated that the Code of Ethics, even though it is the subject of a separate document, is an integral part of the Model, so a breach thereof must also be reported to the Body.
To this end, a special communication system is set up, through which the Supervisory Body must be promptly notified of any breach (or suspected breach) of the Model, even if only attempted. Reports, which may also be made anonymously provided that they are always in writing, must be duly substantiated and based on precise factual elements, indicating - where possible - the person responsible. In addition, it must be promptly reported:

- any conduct or practice that is not in line with the Model, even if not of criminal relevance;
- the commission - or the well-founded danger of commission - of predicate offences.

The Complife Italia S.r.l. a Socio Unico's whistleblowing platform (hereinafter the "Platform") which can be accessed from https://whistleblowersoftware.com/secure/COMPLIFEITALIA, in order to report any violations of the Model or of Italian Legislative Decree no. 231/2001.
The report may be made, by the whistleblower's choice, in his/her name or anonymously. The platform also allows for written or voicemail reporting. Access to the Platform is exclusively reserved to CMPS, which, if the report falls within the scope of application of Italian Legislative Decree no. 231/01 and within the competence of the Supervisory Committee, forwards it to the latter.
The employee may also consider making the report to their hierarchical superior, according to what is provided for by ANAC Guidelines n. 311 of 12 July 2023, relating to the Legislative Decree no. 24/2023 (c.d. Whistleblowing Decree). Where the whistleblower states that he or she intends to use safeguards as a whistleblower, or if this intention can be inferred from the alert, he or she shall forward it within seven days to the competent party.
In any case, good faith whistleblowers are protected from any form of discrimination, retaliation or penalisation and the proper fulfilment of the reporting obligation cannot lead to disciplinary proceedings or the application of sanctions. When handling reports, the confidentiality of the identity of the reporting person is always guaranteed, without prejudice to legal obligations and the rights of the Company as well as of persons reported in error or in bad faith.

Contracts with external counterparties such as consultants, suppliers and employees include a duty to report immediately to the Supervisory Body if they:

- become aware, in the exercise of their activities towards the Company, of violations even only alleged or attempted of the Model;
- are subjected, by any exponent of the Company (apical or subordinate), to a request to engage in conduct potentially divergent from the Model.

The voluntary omission to report to the Supervisory Committee a violation (even only attempted) of the Model or the commission of an alleged crime by who, recipient of the Model, is aware of it due to its activity carried out for or on behalf of the Company constitutes a disciplinary offence expressly sanctioned by the disciplinary system of the Entity.

The reports are managed by CMPS, which carries out a preliminary assessment and, subsequently, transmitted and stored by the Supervisory Body, which determines at its discretion whether it is necessary to take action; in this sense, the Body may summon the whistleblower and/ or the person alleged to be responsible for the conduct reported.

Any determination made by the Supervisory Body with respect to the report shall be duly justified in writing.

The reports correctly received by the Body are managed through a process divided into several stages and characterized by maximum confidentiality:

a. the Body shall subject the alert to an initial assessment of the relevance, on the basis of which it may:
    I. archive the report as not relevant for the purposes of the Decree, informing, however, the competent company Directorates if it is considered important for them and in any case providing a written reason;

  alternatively

    II. to examine the merits of the report, if relevant for the purposes of the Decree;

b. secondly, if the report is deemed relevant, the Body shall carry out an analysis of the report and, where necessary, initiate investigative work to be carried out with the support of the relevant operational functions as well as external consultants. Where it considers it appropriate, the Body may summon both the author of the report, if known, and the hypothetical person responsible for the breach reported;
c. once the assessment and, where appropriate, investigation activity has been completed, the Body shall:

I. archive the alert, if the infringement is not established;

alternatively

II. inform the Management Body, by means of a special written report, of the infringement detected, indicating the activity carried out, the criticalities identified and the corrective actions to be taken; the Management Body also requests the activation of the disciplinary procedure. Similarly, the Committee may also inform the responsible business functions so that they can make their own decisions.

The CMPS shall inform the whistleblower of receipt, initiation and conclusion of the investigation, but not of its outcome. On the contrary, the whistleblower must be informed of the initiation and conclusion of investigations in cases provided for by law, the Workers' Statute and possibly the applicable National Collective Agreement.

4.6 PROTECTION OF THE WHISTLEBLOWER

By the reference principles of the Model and the Code of Ethics, the whistleblower may not suffer any prejudice, for the report was made in good faith, even if, following the subsequent investigation, it proves to be unfounded.

In particular, Complife Italia S.r.l. a Socio Unico is obliged to protect the whistleblower from any discriminatory and retaliatory action resulting from the report, such as demotion, mobbing and dismissal.

Conversely, it will be the task of Complife to activate internal procedures for assessing the applicability of disciplinary sanctions against whistleblowers who make, with intent or gross negligence, reports that turn out to be unfounded.

Similarly, the Organisation is obliged to protect the confidentiality of the identity of the persons reported, without prejudice to legal obligations, and to sanction anyone who violates the measures put in place to protect the confidentiality of the reporter or the reported person during the phase of ascertaining responsibility.

4.7 INFORMATION COLLECTION AND STORAGE

The Supervisory Body is required to manage and store, in a specially protected archive (computerised or on paper, the latter located at the Company's registered office), all the data and information it comes into possession of or becomes aware of in the performance of its functions, including reports and - above all - notifications. These data must be kept under strict confidentiality, also by the Body, for a period of no less than ten years.

5. SANCTION SYSTEM

The definition of a sanction system, applicable in the event of a violation of the provisions of this Model, constitutes a necessary condition to ensure the effective implementation of the Model, as well as an essential prerequisite to enable the Company to benefit from the exemption from administrative responsibility.
The application of disciplinary sanctions is independent of the imposition of a criminal conviction against any employee, the manager or the key officer or of establishment of criminal proceedings and even of the commission of a relevant offence pursuant to Legislative Decree 231/2001.
The sanctions that can be imposed are differentiated according to the nature of the relationship between the perpetrator and the Organisation, as well as the importance and seriousness of the violation committed and the role and responsibility of the perpetrator.
In general, violations can be traced back to the following behaviours and classified as follows:

a. the conduct constituting a culpable failure to implement the provisions of the Model, including company directives, procedures or instructions;
b. conduct that constitutes a serious and wilful transgression of the provisions of the Model, such as to compromise the relationship of trust between the perpetrator and Complife in that it is unequivocally preordained to commit an offence.

The penalty procedure is referred to the Governing Body.

5.1 SANCTIONS FOR THE EMPLOYEES

In relation to employees, the Company respects the limits set out in article 7 of Law 300/1970 (Workers' Statute) and the provisions contained in the reference National Collective Agreement.
Non-compliance - by employees – with the provisions and procedures provided for in the Model, as well as the rules contained in Protocols 231 of the Special Part, constitutes a breach of obligations arising from the employment relationship *ex* article 2104 of the Italian Civil Code and disciplinary offence.
Complife Italia S.r.l. a Socio Unico has adopted a specific Company Regulation to regulate the organisation and management of the Company in which is recalled the CCNL Terziario Confcommercio and the Disciplinary Measures provided for in article 238.
For explanatory purposes, however, reference is made to the sanctions:

- verbal reprimand;
- written reprimand in cases of repeated infringements referred to in point 1;
- fine not exceeding the amount of four hours' pay;
- suspension from duty and pay for a period not exceeding ten days;
- dismissal.

In the case of disciplinary measures which are more serious than an oral recall, a written complaint must be submitted to the worker in advance, indicating the specific infringement committed. The disciplinary measure may not be issued until five days have elapsed since the fact which gave rise to it was contested in writing, during which time the worker may present his justifications.
The disciplinary measure must be justified and communicated in writing. The worker may also present his or her justifications orally.
In order to highlight the criteria of correlation between violations and disciplinary measures, it is specified that:

a. the employee is liable to the disciplinary action of the verbal recall for minor deficiencies where the violation of one or more procedural rules or conduct provided in the Model occurs;
b. the disciplinary measure of written warning is provided for in cases of recurrence of the infringements referred to in the previous point or in cases where the employee makes false or unfounded reports relating to violations of the Model with gross negligence;
c. the employee is liable in the disciplinary measure of a fine not exceeding the amount of four hours' pay in cases where, even if the infringements are not so serious as to make a higher penalty applicable, they are in any case of such importance that they do not find an adequate place among the slight irregularities referred to above.
   The fine shall also be imposed in cases where an employee:

  - intentionally makes false or unfounded reports regarding violations of the Model;
  - violates the measures taken by the Entity to ensure the protection of the identity of the informer in order to generate retaliatory attitudes or any other form of discrimination or penalization against the informer;

d. the employee is subject to disciplinary action of suspension from service and remuneration for a maximum of ten days where one or more procedural or behavioural rules provided for in the Model are breached, which causes a financial damage to the Entity or exposes it to an objective situation of danger in relation to the day-to-day management of the business;
e. in the event of a serious violation of one or more provisions of the Organization, Management and Control Model that would constitute a significant default, the employee shall be liable to dismissal.

Complife Italia S.r.l. a Socio Unico does not take any disciplinary measures against an employee without complying with the procedures laid down in the Terziario Confcommercio collective bargaining agreement for individual cases.
The principles of correlation and proportionality between the violation committed and the sanction imposed are guaranteed by compliance with the following criteria:

- seriousness of the violation committed;
- type of the offence committed;
- methods of commissioning the conduct;
- employee's task, role, responsibility and autonomy;
- predictability of the event;
- significance of the obligations breached;
- consequences for the Company;
- intentionality of the conduct or degree of negligence, recklessness or inexperience;
- overall conduct of the infringer, about the existence or non-existence of previous disciplinary measures under the terms of the CCNL;
- other special circumstances characterising the infringement (aggravating or mitigating circumstances).

The existence of a system of sanctions related to non-compliance with the Model must necessarily be brought to the attention of employees by the means deemed most appropriate by the Company.
The application of the sanctions indicated below does not affect in any case the right of the Company to act against the responsible entity in order to obtain compensation for all damages suffered due to or as a result of the conduct found.

5.2 MEASURES AGAINST DIRECTORS

In the event of a confirmed breach of the provisions of the Model by the Directors, the Supervisory Body shall promptly inform the entire Assembly to ensure that they take or promote the most appropriate and adequate initiatives in relation to the seriousness of the breach found and in accordance with the powers provided for by the current regulations and the Articles of Association.
In particular, in the event of a breach of the Model by the Director, the Assembly may proceed directly, depending on the extent and gravity of the violation committed to the imposition of the sanction measure.
In the event of violations of the Model by one or more Directors, specifically directed to facilitate or instigate the commission of a serious crime pursuant to Legislative Decree 231/2001 or to commit it, sanctions shall be adopted by the Assembly.

5.3 MEASURES AGAINST SENIOR MANAGEMENT

The violation of the specific obligation to supervise Subject persons incumbent on Senior parties entails the taking, by the Company, of the sanction measures deemed most appropriate in relation to, on the one hand, the nature and gravity of the violation committed and, on the other hand, to the qualification of the Senior parties that was to commit the violation.

5.4 MEASURES AGAINST THIRD PARTIES AND PARTNERS

Any behaviour (e.g. by consultants, employees, agents, procurators and third parties who have dealings with the Company) contrary to the rules of the Organizational Model adopted the Company to prevent the risk of committing a crime sanctioned by D.Lgs. 231/01, is ascertained by the Supervisory Body.
The Company reserves the right to bring an action for damages before the competent courts in order to better protect its interests.
The following third party behaviour is also liable to sanction:

- non-serious violation of one or more behavioral or procedural rules provided for in the Organizational Model, the Third Party shall be liable to prompt compliance with the provisions of the Model;
- in the event of the adoption, in the performance of activities in risk areas, of a behavior that does not comply with the requirements of this Organizational Model, and in the event that such behavior is "irregularity, neglect or negligence, or failure to comply with laws, regulations or service obligations resulting in a prejudice to the safety and regularity of the service, with serious damage to the property of the Company or third parties", the Third Party shall be suspended from duty for a period to be determined (by the Sole Administrator) at the time of the imposition of the sanction.

6. DISSEMINATION OF THE MODEL

Complife Italia S.r.l. a Socio Unico, aware of the importance that training and information in terms of prevention, defines a communication and training plan designed to ensure the dissemination to the Recipients of the main contents of the Decree and of the obligations arising therefrom, as well as of the provisions of the Model.
The training activity involves the entire workforce, as well as all the resources that will join the business organisation in the future. In this regard, the related training activities will be planned and actuall provided both at the time of recruitment, and in the event of any changes in duties, as well as a result of updates and/or amendments to the Model.
These activities are managed in close coordination with the Supervisory Body.
With regard to the dissemination of the Model within the corporate context, Complife Italia S.r.l. a Socio Unico undertakes to perform the following communication activities:

- send a communication to all employees regarding the adoption of this Model, as well as the appointment of the Supervisory Body;
- organize training activities aimed at disseminating knowledge of the Decree 231/2001 and the requirements of the Model, as well as planning training sessions for staff on the occasion of updates and/ or changes to the Model, in the manner deemed most appropriate;
- receive, record, respond to requests and reports related to the Model requirements from stakeholders outside the Company.

The documentation relating to information and training activities is kept in a special register kept at the headquarters of the entity and is made available for consultation by the Supervisory Body.

6.1 INFORMATION TO THIRD PARTIES

Third parties (e.g. suppliers, consultants, business partners) are provided with specific information on the adaptation of Complife Italia S.r.l. a Socio Unico in accordance with the requirements of Legislative Decree no. 231 of the 2001.

7. MODEL ADOPTION AND UPDATING PROCESS

The adoption and effective implementation of the Model are, by express legislative provision, under the responsibility of the Sole Administrator.
The following are, by way of an example, some cases in which it is necessary to update the Model:
- significant violations of the provisions of the Model;
- identification of new sensitive areas, as well as instrumental/functional processes related to the start of new activities by the Organisation, or changes to those previously identified;
- significant changes in the internal structure of the Company and/or the procedures for the performance of the business activities;
- identification of possible areas for improvement of the Model identified by the Supervisory Body following periodic verification and monitoring activities;
- regulatory changes, doctrinal and jurisprudential developments concerning the administrative liability of organisations.

To this end, the Supervisory Body notifies the Sole Administrator of the need to make changes or updates of the Model.

7.1 ANNEX 1- THE OFFENCES PROVIDED BY THE DECREE

The offences, the commission of which gives rise to the administrative liability of the Organisation, are those expressly and exhaustively referred to by the Legislative Decree 231/2001 and subsequent amendments and additions.
The following is a list of the offences currently included in the scope of application of Legislative Decree 231/2001 and by special laws supplementing it, specifying, however, that this is a list destined to expand shortly:

Crimes against the Public Administration (Articles 24 and 25):
Misappropriation of public funds (Article 316-ter of the Italian Criminal Code) - Amended by Legislative Decree No.75 of July 14, 2020, and Decree-Law No.13 of February 25, 2022;
Misappropriation of public funds (Article 316-bis of the Italian Criminal Code) - Amended by Decree-Law No. 13 of February 25, 2022;
Fraud in public supply (Article 356 of the Italian Criminal Code);
Undue receipt of payments to the detriment of the European Agricultural Guidance and Guarantee Fund (EAGGF) (Art. 2, Law 898/86);
Fraud - Amended by Legislative Decree No.75 of July 14, 2020, and Legislative Decree No.150 of October 10, 2022;
Aggravated fraud to obtain public funds (Article 640-bis of the Italian Criminal Code);
Computer fraud - Amended by Legislative Decree No. 184 of November 8, 2021, and by Legislative Decree No. 150 of October 10, 2022; (Article 640ter of the Italian Criminal Code);
Extortion (Article 317 of the Italian Criminal Code);
Corruption for the exercise of a function (Article 318 of the Italian Criminal Code);
Bribery for an act contrary to official duties (Article 319 of the Italian Criminal Code);
Aggravating circumstances (Article 319-bis of the Italian Criminal Code);
Bribery in judicial proceedings (Article 319-ter of the Italian Criminal Code);
Undue inducement to give or promise benefits (Article 319-quater of the Italian Criminal Code);
Bribery of a person in charge of a public service (Article 320 of the Italian Criminal Code);
Penalties for the briber (Article 321 of the Italian Criminal Code);
Incitement to bribery (Article 322 of the Italian Criminal Code);
Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery of members of international courts or organs of the European Communities or of international parliamentary assemblies or international organisations and officials of the European Communities and foreign States (Article 322-bis of the Italian Criminal Code);
Influence peddling (Article 346-bis of the Italian Criminal Code);
Embezzlement (Article 314(1) of the Italian Criminal Code);

Embezzlement by profiting from another person's error (Article 316 of the Italian Criminal Code);
Disturbed freedom of enticements (Article 353 of the Italian Criminal Code);
Restricted freedom of choice of contractor (Article 353 of the Italian Criminal Code).

Computer crimes - Introduced by Law 48/2008, amended by Legislative Decree 7 and 8/2016 and most recently amended by Law 133/2019, amended by Law No. 238 of December 23, 2021; (Art. 24-bis):
(*Forgery of*) Computer Documents (Article 491-bis of the Italian Criminal Code);
Unauthorised access to a computer or telecommunications system (Article 615-ter of the Italian Criminal Code);
Possession, dissemination and unauthorised installation of equipment, codes and other means of accessing computer or telecommunications systems (Article 615-quater of the Italian Criminal Code) - Amended by Law No. 238 of December 23, 2021;
Possession, dissemination and unauthorised installation of computer equipment, devices or programmes intended to damage or disrupt a computer or telecommunications system (Article 615-quinquies of the Italian Criminal Code);
Illegal interception, obstruction or interruption of computer or telematic communications (Article 617-quater of the Italian Criminal Code);
Possession, dissemination and unauthorised installation of equipment and other means of intercepting, impeding or interrupting computer or telematic communications (Article 617-quinquies of the Italian Criminal Code);
Damage to computer information, data and programmes (Article 635-bis of the Italian Criminal Code);
Damage to computer information, data and programmes used by the State or other public body or in any case of public utility (Article 635-ter of the Italian Criminal Code);
Damage to computer and telecommunications systems (Article 635-quater of the Italian Criminal Code);
Damage to computer and telecommunications systems of public utility (Article 635-quinquies of the Italian Criminal Code);
Computer fraud by the person providing electronic signature certification services (Article 640-quinquies of the Italian Criminal Code);
Violation of the rules on the Cyber National Security Perimeter (art. 1 Law 133/2019).

Organised crime offences, introduced by Law 94/2009 - Amended by Law 69/2015 and most recently by Law 43/2019 (Article 24-ter):
Criminal conspiracy, also aimed at committing any of the offences referred to in Articles 600, 601, 601-bis and 602, as well as Article 12(3-bis) of the Consolidated Text of the provisions governing immigration and the status of foreigners, referred to in Legislative Decree No. 286 of July 25, 1998 (Article 416 of the Italian Criminal Code);
Mafia-type associations, including foreign ones (Article 416-bis of the Italian Criminal Code);
Political-mafia electoral exchange (Article 416-ter of the Italian Criminal Code);
Kidnapping for extortion (Article 630 of the Italian Criminal Code);
Association for illicit trafficking in narcotic drugs or psychotropic substances (Article 74 of Decree No. 309 of the President of the Republic of October 9, 1990);
Crimes of unlawful 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 war-like weapons or parts of them, explosives, clandestine weapons as well as more common firing weapons, excluding those provided for in Article 2(3) of Law No. 110 of April 18, 1975 (Article 407(2)(a)(5) of the Italian Code of Criminal Procedure).
Embezzlement - Amended by Law No. 69/2015; (314 of the Italian Criminal Code)
Embezzlement by profiting from the error of others - Amended by Legislative Decree No. 75 of July 14, 2020; (Article 316 of the Italian Criminal Code)
Extortion - Amended by Law No. 190/2012 and Law No. 69/2015 (Article 317 of the Italian Criminal Code);
Corruption for the exercise of function - Amended by Law No. 190/2012, Law No. 69/2015 and Law No. 3/2019 (Article 318 of the Italian Criminal Code);

Bribery for an act contrary to official duties - Amended by Law No. 69/2015 (Article 319 of the Italian Criminal Code);
Aggravating circumstances (Article 319-bis of the Italian Criminal Code);
Bribery in judicial proceedings - Amended by Law No. 69/2015 (Article 319-ter of the Italian Criminal Code);
Undue inducement to give or promise benefits - Introduced by Law No. 190/2012 and amended by Law No. 69/2015 and Legislative Decree No. 75 of July 14, 2020 (Article 319-quater of the Italian Criminal Code);
Bribery of a person in charge of a public service (Article 320 of the Italian Criminal Code);
Penalties for the briber (Article 321 of the Italian Criminal Code);
Incitement to bribery (Article 322 of the Italian Criminal Code);
Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery, abuse of office by members of international courts or organs of the European Union or of international parliamentary assemblies or international organisations and by officials of the European Union and of foreign States - Amended by Law No. 190/2012, Law No. 3/2019 e Legislative Decree No. 75 of July 14, 2020, and by Legislative Decree No. 156 of October 4, 2022 (Article 322-bis of the Italian Criminal Code);
Monetary penalty - Amended by Law No. 3/2019 (Article 322-ter of the Italian Criminal Code);
Abuse of office - Introduced by Legislative Decree No. 75 of July 14, 2020 (Article 323 of the Italian Criminal Code);
Influence peddling - Amended by Law No. 3/2019 (Article 346-ter of the Italian Criminal Code);
Other offences committed exploiting the conditions laid down in Article 416-bis of the Italian Criminal Code or facilitating the activities of Mafia-type associations.

Offences of counterfeiting money, public credit cards, revenue stamps and identifying instruments or marks - Introduced by Law 409/2001, amended by Law 99/2009, as well as Legislative Decree 125/2016, most recently Legislative Decree No. 21/2018 (Art. 25-bis):
Counterfeiting of money, spending and introduction into the State of counterfeit money after the agreement (Article 453 of the Italian Criminal Code);
Altering of currency (Article 454 of the Italian Criminal Code);
Spending and introduction into the State of counterfeit money without previous agreement (Article 455 of the Italian Criminal Code);
Spending of counterfeit money received in good faith (Article 457 of the Italian Criminal Code);
Counterfeiting of revenue stamps, introduction into the State, purchase, possession or putting into circulation of counterfeit revenue stamps (Article 459 of the Italian Criminal Code)
Counterfeiting watermarked paper in use for the manufacture of public credit cards or revenue stamps (Article 460 of the Italian Criminal Code);
Manufacture or possession of watermarks or instruments intended for the counterfeiting of money, revenue stamps or watermarked paper (Article 461 of the Italian Criminal Code)
Use of counterfeit or altered revenue stamps (Article 464 of the Italian Criminal Code);
Counterfeiting, alteration, use of trademarks or distinctive signs or patents, models and designs (Article 473 of the Italian Criminal Code);
Introduction into the State and trade of industrial products with false signs (Article 474 of the Italian Criminal Code);
Wrongful use and falsification of credit and payment cards - Introduced by Legislative Decree No. 21/2018 (art. 493-ter of the Italian Criminal Code);
Fraudulent transfer of valuables Introduced by Legislative Decree No. 21/2018 (Article 512-bis of the Italian Criminal Code).

Crimes against industry and trade, introduced by Law 99/2009 (Article 25-bis 1):
Disturbing the freedom of industry or trade (Article 513 of the Italian Criminal Code);
Unlawful competition with threats or violence (Article 513-bis of the Italian Criminal Code);
Fraud against national industries (Article 514 of the Italian Criminal Code);
Fraud in trade (Article 515 of the Italian Criminal Code);
Sale of non-genuine foodstuffs as genuine (Article 516 of the Italian Criminal Code);
Sale of industrial products with misleading signs (Article 517 of the Italian Criminal Code);

Manufacture and trade of goods made by usurping industrial property rights (Article 517-ter of the Italian Criminal Code);
Counterfeiting of geographical indications or designations of origin for agri-food products (Article 517-quater of the Italian Criminal Code).

Corporate offences - Introduced by Legislative Decree No. 61/2002, amended by Law 262/2005, Law 69/2015, Law 190/2012 and, most recently, by Legislative Decree. 38/2017 and by Law 3/2019 (Art. 25-ter):
False corporate communications (Article 2621 of the Italian Civil Code);
Minor offences (Article 2621-bis of the Italian Civil Code);
False corporate communications by listed companies (Article 2622 of the Italian Civil Code);
Obstruction of control (Article 2625(2) of the Italian Civil Code);
Wrongful restitution of contributions (Article 2626 of the Italian Civil Code);
Illegal distribution of profits and reserves (Article 2627 of the Italian Civil Code);
Illegal transactions involving shares or social quotas or the parent company (Article 2628 of the Italian Civil Code);
Transactions to the detriment of creditors (Article 2629 of the Italian Civil Code);
Failure to disclose a conflict of interest (Article 2629-bis of the Italian Civil Code);
Fictitious capital formation (Article 2632 of the Italian Civil Code);
Wrongful distribution of company assets by liquidators (Article 2633 of the Italian Civil Code);
Bribery between private individuals - Replaced by Law No. 192/2012, amended by Legislative Decree No. 38/2017 and Law No. 3/2019 (Article 2635 of the Italian Civil Code);
Incitement to bribery among private individuals - Introduced by Legislative Decree No. 38/2017 and amended by Law No. 3/2019 (Article 2635-bis of the Italian Civil Code);
Ancillary penalties (Article 2635-ter of the Italian Civil Code);
Unlawful influence on the shareholders' meeting (Article 2636 of the Italian Civil Code);
Agiotage (Article 2637 of the Italian Criminal Code);
Obstructing the exercise of the functions of public supervisory authorities (Article 2638(1) and (2) of the Italian Civil Code).

Crimes for terrorism or subversion of the democratic order - Introduced by Law 7/2003 amended by Legislative Decree 21/2018 (Article 25-quater):
Subversive associations (Article 270 of the Italian Criminal Code);
Associations for terrorism, including international terrorism or subversion of the democratic order (Article 270-bis of the Italian Criminal Code);
Aggravating and mitigating circumstances Introduced by Legislative Decree No. 21/2018 (Art. 270-bis 1. of the Italian Criminal Code);
Assistance to associates (Article 270b of the Italian Criminal Code);
Enlistment for terrorism, including international terrorism (Article 270-quater of the Italian Criminal Code);
Organisation of transfers for terrorist purposes - Introduced by Decree-Law No. 7/2015 and converted with amendments by Law No. 43/2015 (Article 270-quater.1 of the Italian Criminal Code);
Training in activities for terrorism, including international terrorism (Article 270-quinquies of the Italian Criminal Code);
Financing of conduct for terrorism (Law No. 153/2016, Article 270-quinquies.1 of the Italian Criminal Code);
Subtraction of seized assets or money (Article 270-quinquies.2 of the Italian Criminal Code);
Conduct with the purpose of terrorism (Article 270-sexies of the Italian Criminal Code);
Attacks for terrorist or subversive purposes (Article 280 of the Italian Criminal Code);
Act of terrorism with deadly or explosive devices (Article 280-bis of the Italian Criminal Code);
Acts of nuclear terrorism (Article 280-ter of the Italian Criminal Code);
Kidnapping for terrorism or subversion (Article 289-bis of the Italian Criminal Code);
Kidnapping for coercion (Article 289-ter of the Italian Criminal Code);
Incitement to commit any of the offences provided for in Chapters 1 and 2 (Article 302 of the Italian Criminal Code);
Political conspiracy by agreement (Article 304 of the Italian Criminal Code);

Political conspiracy by association (Article 305 of the Italian Criminal Code);
Armed gangs: formation and participation (Article 306 of the Italian Criminal Code);
Assisting participants in conspiracies or armed gangs (Article 307 of the Italian Criminal Code);
Possession, hijacking and destruction of an aircraft (Law No. 342/1976, Art. 1);
Damage to ground facilities (Law No. 342/1976, Art. 2);
Sanctions (Law No. 422/1989, Art. 3);
Urgent measures for the protection of democratic order and public safety (Art. 1 Decree-Law No. 625 of 15/12/1979, conv. with amendments in Law No. 15 of 6/02/1980);
International Convention for the Suppression of the Financing of Terrorism New York December 9, 1999 (Art. 2).

Practices of female genital mutilation, introduced by Law 7/2006 (Article 25-quater 1):
Practices of female genital mutilation (Article 583-bis of the Italian Criminal Code).

Crimes against the individual - Introduced by Law 228/2003, amended by Law 38/2006, Legislative Decree 39/2014 and most recently amended by Law 199/2016 (Article 25-quinquies):
Reduction to or maintenance of slavery or servitude (Article 600 of the Italian Criminal Code);
Child prostitution (Article 600-bis(1) and (2) of the Italian Criminal Code);
Child pornography (Article 600-ter of the Italian Criminal Code);
Possession of pornographic material (Article 600-quater of the Italian Criminal Code);
Virtual pornography (Article 600-quater.1 of the Italian Criminal Code).
Tourism initiatives aimed at the exploitation of child prostitution (Article 600-quinquies of the Italian Criminal Code);
Human trafficking (Article 601 of the Italian Criminal Code);
Purchase and transfer of slaves (Article 602 of the Italian Criminal Code);
Illegal intermediation and exploitation of labour (Article 603-bis of the Italian Criminal Code);
Solicitation of minors (Article 609-undecies of the Italian Criminal Code).

Crimes of insider trading and market manipulation - Introduced by Law 62/2005 and amended by Law 262/2005, as well as, most recently, by Legislative Decree 107/2018 (Article 25-sexies):
Insider trading (Art. 184 Legislative Decree 58/ 1998);
Market manipulation (Art. 185 Legislative Decree 58/ 1998);
Insider trading and unlawful disclosure of inside information - Amended by Legislative Decree 107/2018 (Article 187-bis TUF);
Market Manipulation - Amended by Legislative Decree 107/2018 (Article 187-ter TUF);
Sanctions relating to violations of the provisions of Regulation (EU) No. 596/2014 of the European Parliament and of the Council of April 16, 2014 - Introduced by Legislative Decree 107/2018 (Article 187-ter.1 TUF):
Liability of the organisation - Amended by Legislative Decree. 107/2018 (Article 187-quinquies TUF);
Prohibition of insider trading and unlawful disclosure of inside information (Art. 14 EU Reg. 596/2014);
Prohibition of market manipulation (Art. 15 Reg. EU 596/ 2014).

Transnational offences, introduced by Law 146/2006:
Criminal conspiracy (Article 416 of the Italian Criminal Code);
Mafia-type associations (Article 416-bis of the Italian Criminal Code);
Conspiracy to smuggle foreign manufactured tobacco (Article 291quater of Presidential Decree 43/1973);
Conspiracy for illicit trafficking in narcotic drugs or psychotropic substances (Article 74 Presidential Decree 309/1990);
Provisions against illegal immigration (Art. 12, paras. 3, 3-bis, 3-ter and 5, Legislative Decree 286/ 1998);
Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the Italian Criminal Code);
Personal abetting (Article 378 of the Italian Criminal Code).

Crimes of culpable homicide and grievous or very grievous bodily harm, committed in violation of the accident prevention regulations and the protection of hygiene and health at work - Introduced by Law

123/2007, subsequently amended by Law No. 186 of December 15, 2014, and Law No. 3/2018 (art. 25-septies):
Culpable homicide (Article 589 of the Italian Criminal Code);
Grievous or very grievous bodily harm (Article 590 of the Italian Criminal Code);
Sanctions for the employer and the manager (Art. 55 Legislative Decree 81/ 2008).

Crimes relating to receiving stolen goods, money laundering and use of money, goods or benefits of unlawful origin, as well as self-laundering - Introduced by Legislative Decree no. 231/2007, as amended by Law 186/2014 as well as by Legislative Decree 90/2017 and most recently Legislative Decree 195/2021 (Article 25-octies):
Receiving stolen goods - Amended by Legislative Decree No. 195/2021 (Article 648 of the Italian Criminal Code);
Money laundering - Amended by Legislative Decree No. 195/2021 (Article 648-bis of the Italian Criminal Code);
Use of money, goods or benefits of unlawful origin - Amended by Legislative Decree No. 195/2021 (Article 648-ter of the Italian Criminal Code)
Self-laundering - Amended by Legislative Decree No. 195/2021 (Article 648-ter.1 of the Italian Criminal Code).

Crimes relating to non-cash payment instruments (Art. 25 *Octies.1 - Amended Legislative Decree 184/ 2021*):
Misuse and counterfeiting of non-cash payment instruments Royal Decree No. 1398 - Amended by Legislative Decree No. 184 of November 8, 2021 (Article 493-ter of the Italian Criminal Code)
Possession and distribution of computer equipment, devices or programmes aimed at committing offences involving non-cash payment instruments - Introduced by Legislative Decree No. 184 of November 8, 2021 (Art. 493-quater of the Italian Criminal Code)
Computer fraud - Amended by Legislative Decree No. 184 of November 8, 2021, and by Legislative Decree No. 150 of October 10, 2022; (Article 640 - ter of the Italian Criminal Code);

Copyright infringement offences, introduced by Law 99/2009 (Art. 25-novies):
Making available to the public, by entering it into a system of telematic networks, employing connections of any kind, a protected intellectual work, or part of it Paragraph 1(a-bis)
Offences committed on someone else's work not intended for publication if their honour/reputation is offended Paragraph 3 - Amended by Law No. 406/81, Law No. 248/2000 and Decree-Law No. 7/2005 (Article 171(1) of Law 633/1941);
Unauthorised duplication, for profit, of computer programs; import, distribution, sale, possession for commercial or entrepreneurial purposes or rental of programs contained in media not marked by the SIAE; preparation of means intended solely to allow or facilitate the arbitrary removal or functional circumvention of devices applied to protect a computer program - Amended by Law 248/2000 (Article 171-bis, paragraph 1, Law 633/1941);
Reproduction, transfer to another medium, distribution, communication, presentation or public demonstration of the contents of a database in violation of the provisions of Articles 64-quinquies and 64-sexies of Law 633/1941, to make a profit and on media not bearing the SIAE mark; extraction or reuse of the database in violation of the provisions of Articles102-bis and102-ter of Law 633/41; distribution, sale and rental of the database (Article 171-bis, paragraph 2, Law 633/1941);
Unauthorised duplication, reproduction, transmission or dissemination in public by any process, in whole or in part, of an original work intended for the television, cinema, sale or rental circuit, discs, tapes or similar media or any other media containing phonograms, videograms of musical, cinematographic or similar audiovisual works or sequences of moving images unlawful reproduction, transmission or dissemination in public, by any process, of literary, dramatic, scientific or educational, musical or dramatic-musical, multimedia works, or parts of works, even if they are included in collective or composite works or databases introduction into the territory of the State, while not having taken part in the duplication or reproduction, possession for sale or distribution, distribution, marketing, rental or transfer for any reason, public projection, broadcasting by means of television by any process whatsoever, broadcasting by means of radio, broadcasting for listening to the public, of the unauthorised reproductions referred to in this point possession for sale or distribution, distribution, putting on the market, rental or otherwise transfer for any reason

whatsoever, public projection, broadcasting by means of television by any process whatsoever, broadcasting by means of radio, broadcasting for listening to the public of the unauthorised duplication or reproduction mentioned; possession for sale or distribution, marketing, sale, rental, transfer for any reason, transmission by radio or television by any process, of video cassettes, music cassettes, any medium containing phonograms or videograms of musical, cinematographic or audiovisual works or sequences of moving images, or any other medium for which, pursuant to Law 633/1941, the affixing of the SIAE mark is prescribed, without the SIAE mark or with a counterfeit or altered mark retransmission or broadcasting by any means, in the absence of an agreement with the lawful distributor, of an encrypted service received by means of apparatus or parts of apparatus suitable for decoding conditional access transmissions introduction into the territory of the State, possession for sale or distribution, distribution, sale, rental, assignment for any reason, commercial promotion, installation of special decoding devices or elements that allow access to an encrypted service without payment of the due fee; manufacture, import, distribution, sale, rental, assignment for any reason, advertising for sale or rental, or possession for commercial purposes, of equipment, products or components, or provision of services that have the prevalent purpose or commercial use of circumventing effective technological measures referred to in Article article*102-quater* of Law 633/1941 or are primarily designed, produced, adapted or performed for the purpose of enabling or facilitating the circumvention of the aforesaid measures; unauthorised removal or alteration of the electronic information referred to in Article 102-quinquies, or distribution, importation for distribution purposes, broadcasting by radio or television, communication or making available to the public of works or other protected material from which the electronic information itself has been removed or altered (Article 171-ter, paragraph 1, Law 633/1941);
Reproduction, duplication, transmission or unauthorised dissemination, sale or marketing, transfer for any reason or unauthorised importation of more than fifty copies or specimens of works protected by copyright and related rights; communication to the public, for profit, of an original work protected by copyright, or part of it, by entering it into a system of telematic networks, using connections of any kind; commission of one of the offences referred to in the preceding point by exercising in entrepreneurial form activities of reproduction, distribution, sale or marketing, importation of works protected by copyright and related rights; promotion or organisation of the unlawful activities referred to in the preceding point (Article 171-ter, paragraph 2, Law 633/1941);
Failure to notify the SIAE, by producers or importers of the media not subject to the marking referred to in Article 181-bis of Law 633/41, within thirty days of the date of placing on the market in the national territory or of importation, of the identification data of the media not subject to the marking or false declaration of such data (Article 171-septies of Law 633/1941);
Fraudulent production, sale, import, promotion, installation, modification, use for public and private use of apparatus or parts of apparatus suitable for decoding audiovisual transmissions with conditional access made over the air, by satellite, by cable, in both analogue and digital form (Art. 171-octies of Law 633/1941).

Offence of inducement not to make statements or to make false statements to the judicial authority - Introduced by Law 116/2009 and amended by Legislative Decree 121/2001 (Art. 25-decies):
Inducement not to make statements or to make false statements to the judicial authorities (Art. 377 bis of the Italian Criminal Code).

Environmental crimes - Introduced by Legislative Decree 121/2011, as amended by Law 68/2015 as well as by Legislative Decree 21/2018 (Article 25 -undecies):
Environmental pollution (Art. 452-bis of the Italian Criminal Code);
Environmental disaster (Article 452-quater of the Italian Criminal Code);
Culpable offences against the environment (Article 452-quinquies of the Italian Criminal Code);
Trafficking and abandonment of highly radioactive material (Article 452-sexies of the Italian Criminal Code);
Aggravating circumstances (Article 452-octies of the Italian Criminal Code);
Organised activities for the illegal trafficking of waste - Introduced by Legislative Decree No. 21/2018 (Art. 452-quaterdecies of the Italian Criminal Code);
Killing, destroying, capturing, taking or keeping specimens of protected wild animal or plant species (Art. 727-bis of the Italian Criminal Code);

Destruction or deterioration of habitats within a protected site (Article 733-bis of the Italian Criminal Code);
Discharges of industrial wastewater containing dangerous substances, in the absence of authorisation or after authorisation has been suspended or revoked and discharges into the sea, by ships or aircraft, of substances or materials for which there is an absolute prohibition on spills (Art. 137(2), (3), (5), (11) and (13), Legislative Decree no. 152/ 2006);
Unauthorised waste management activities (Article 256, paragraphs 1, 3, 4, 5 and 6, first sentence of Legislative Decree 152/ 2006);
Failure to remediate sites following the project approved by the competent authority (Art. 257(1) and (2), Legislative Decree 152/ 2006);
Infringement of the obligations of communication, keeping of compulsory registers and forms (Art. 258, para. 4, second sentence, Legislative Decree 152/ 2006);
Illegal waste trafficking (Art. 259(1), Legislative Decree 152/ 2006);
Exceedance of emission limit values leading to the exceeding of air quality limit values (Art. 279, par. 5, Legislative Decree 152/ 2006);
Import, export, and re-export of specimens belonging to the protected species referred to in Annexes A, B and C of Council Regulation (EC) No 338/97 of December 9, 1996, and subsequent amendments and additions; failure to comply with the prescriptions aimed at ensuring the safety of specimens belonging to protected species; use of the aforementioned specimens in a way that does not comply with the prescriptions contained in the authorisation or certification measures; transport and transit of specimens in the absence of the prescribed certificate or permit; trade in artificially reproduced plants in contrast with the prescriptions of art. 7 par. 1 lett. b) Council Regulation (EC) No. 338/97 of December 9, 1996, and subsequent amendments and additions; possession, use for profit, purchase, sale, display or possession for sale or commercial purposes, offer for sale or transfer of specimens without the prescribed documentation (Art. 1,2, 3 *bis* and 6 Law No. 150/1992);
Falsification or alteration of certificates, licences, import notifications, declarations, and communications of information provided for in Art. 16, par. 1(a), (c), (d), (e), and (l) of Council Regulation (EC) No 338/97 of December 9, 1996, and subsequent amendments and additions (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 a danger to public health and safety (Art. 6 of Law No. 150/1992);
Cessation and reduction of the use of harmful substances (Art. 3 Law No. 549/1993);
Wilful pollution of a ship flying any flag (Art. 8 of Legislative Decree No. 202/2007);
Negligent pollution of a ship flying any flag (Art. 9 of Legislative Decree No. 202/2007).

Offence of employment of third-country nationals whose stay is irregular - Introduced by Legislative Decree 109/2012(25) amended by Law 161/2017 (Art. 25-duodecies):
Employment of third-country nationals whose stay is irregular (Art. 22, para. 12-bis, Legislative Decree 286/ 1998);
Transport of irregular foreigners in the territory of the State (Art. 12(3), (3a) and (3b), Legislative Decree 286/ 1998);
Abetting the stay of irregular foreigners in the territory of the State (Art. 12(5), Legislative Decree 286/ 1998).

Crimes of racism and xenophobia - Introduced by Law 167/2017 and amended by Legislative Decree 21/2018 (Art. 25-terdecies):
Propaganda and incitement to commit racial discrimination (Art. 604-bis of the Italian Criminal Code);
Aggravating circumstance - Introduced by Legislative Decree No. 21/2018 (604-ter of the Italian Criminal Code).

Offences relating to fraud in sporting competitions, unlawful gaming or betting and games of chance exercised employing prohibited devices, introduced by Law 39/2019 (Art. 25-quaterdecies):
Fraud in sporting competitions (Art. 1 Law 401/1989);
Unauthorised exercise of gambling or betting activities (Art. 4 Law 401/1989).

Tax offences, introduced by Law No. 157/2019, as well as by Legislative Decree 75/2020 (Art. 25-quinquiesdecies):
Fraudulent declaration through the use of invoices or other documents for non-existent transactions (Article 2, paragraph 1 and paragraph 2-bis, Legislative Decree 74/ 2000);
Fraudulent declaration using other artifices (Art. 3 Legislative Decree 74/ 2000);
Issue of invoices or other documents for non-existent transactions (Article 8, paragraph 1 and paragraph 2-bis, Legislative Decree 74/ 2000);
Concealment or destruction of accounting documents (Art. 10 Legislative Decree 74/ 2000);
Fraudulent evasion of taxes (Art. 11 Legislative Decree 74/ 2000);
Unfaithful declaration (Art. 4 Legislative Decree 74/ 2000);
Failure to make a declaration (Art. 5 Legislative Decree 74/ 2020);
Undue compensation (Art. 10c Legislative Decree 74/ 2020).

Offences of smuggling, introduced by Legislative Decree 75/2020 (Art. 25-sexiesdecies):
Smuggling goods across land borders and customs areas (Art. 282 Presidential Decree 43/ 1973);
Smuggling of goods in border lakes (Art. 283 Presidential Decree 43/ 1973);
Smuggling of goods in the maritime movement (Art. 284 Presidential Decree. 43/ 1973);
Smuggling of goods by air (Art. 285 Presidential Decree 43/ 1973);
Smuggling in non-customs zones (Art. 286 Presidential Decree 43/ 1973);
Smuggling for improper use of imported goods with customs facilities (Art. 287 Presidential Decree 43/ 1973);
Smuggling in customs warehouses (Art. 288 Presidential Decree 43/ 1973);
Smuggling in cabotage and movement (Art. 289 Presidential Decree 43/ 1973);
Smuggling in the export of goods eligible for duty drawback (Art. 290 Presidential Decree 43/ 1973);
Smuggling on temporary import or export (Art. 291 Presidential Decree 43/ 1973);
Smuggling of foreign manufactured tobacco (Art. 291-bis Presidential Decree No. 43/1973);
Aggravating circumstances of the offence of smuggling foreign tobacco products (Art. 291-ter Presidential Decree No. 43/1973)
Conspiracy to smuggle foreign manufactured tobacco (Art. 291-quater of Presidential Decree No. 43/1973);
Other cases of smuggling (Art. 292 Presidential Decree. 43/ 1973);
Aggravating circumstances of smuggling (Art. 295 Presidential Decree No. 43/1973);
Of patrimonial security measures. Confiscation - Included by Legislative Decree No. 156 of October 4, 2022 (Art. 301 Presidential Decree 43/ 1973).

Crimes against cultural heritage (Art. 25-septiesdecies):
Theft of cultural goods (Art. 518-bis of the Italian Criminal Code);
Misappropriation of cultural goods (Art. 518-ter*);*
Receiving stolen cultural goods (Art. 518-quater);
Forgery of private contracts relating to cultural goods (Art. 518-octies);
Infringements relating to the alienation of cultural goods (Art. 518-nonies*)*
Illegal importation of cultural goods (Art. 518-decies);
Illegal removal or export of cultural goods (Art. 518-undecies*);*
Destruction, dispersal, defacement, contamination and unlawful use of cultural or landscape assets (Art. 518-duodecies*)*
Counterfeiting of works of art (Art. 518- quaterdecies*).*

Laundering of cultural property and devastation and looting of cultural and landscape assets:
Laundering of cultural goods Art. 518-sexies;
Devastation, looting of cultural, and landscape assets Art.518-terdecies.