



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

ORGANISATION, MANAGEMENT AND CONTROL MODEL  
ADOPTED PURSUANT TO  
LEGISLATIVE DECREE NO. 231 OF 8 JUNE 2001



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

## MOG INDEX

- GENERAL PART (MOG-PG)
- CODE OF ETHICS (MOG-CE)
- SPECIAL PARTS (MOG-SP)
  - o MOG-SP1 – CORPORATE CRIMES
  - o MOG-SP2 – OFFENCES AGAINST THE PUBLIC ADMINISTRATION
  - o MOG-PS3 – TAX OFFENCES
  - o MOG-PS4 – OFFENCES RELATING TO HEALTH AND SAFETY AT WORK
  - o MOG-PS5 – OFFENCES AGAINST INDUSTRY AND COMMERCE
  - o MOG-PS6 – COMPUTER CRIMES AND UNLAWFUL DATA PROCESSING
- WHISTLEBLOWING PROCEDURE (MOG-WB)
- DISCIPLINARY SYSTEM (MOG-SD)
- OPERATION OF THE SUPERVISORY BODY (MOG-ODV)



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

# MOG-PG



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

## TABLE OF CONTENTS

1. Definitions
2. Documents
3. The Company
4. Criteria adopted for the implementation of the MOG
5. Senior Management and Subordinates
6. Disclosure of the MOG
7. Financial resources
8. SB - Supervisory Body
9. Information obligations towards the SB
10. MOG-WB - Whistleblowing Procedure
11. Disciplinary system
12. 231 Offences
13. Criminal proceedings and penalties applicable to the entity
  - 13.1. Financial
  - 13.2. Disqualification sanctions
  - 13.3. Confiscation
  - 13.4. Publication of the conviction



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

## 1. DEFINITIONS

For the purposes of this MOG:

1. **Alvapack** or **Company** means ALVAPACK S.r.l., with registered office in Bologna, Via Marconi, 32;
2. **Top Management** means persons who hold positions of representation, administration or management of the Company or of one of its organisational units with financial and functional autonomy, or persons who exercise, even de facto, managerial powers over **Alvapack**;
3. **Area at Risk of Offence 1** means the Area at Risk of Offence in which corporate offences may be committed;
4. **Crime Risk Area 2** refers to the Crime Risk Area in which crimes against the Public Administration may be committed;
5. **Crime Risk Area 3** refers to the Crime Risk Area in which tax offences may be committed;
6. **Crime Risk Area 4** refers to the Crime Risk Area in which crimes of negligent personal injury and manslaughter committed in violation of workplace accident prevention regulations may be committed;
7. **Crime Risk Area 5** refers to the Crime Risk Area in which crimes against industry and commerce may be committed;
8. **Crime Risk Area 6** refers to the Crime Risk Area in which computer crimes and unlawful data processing may be committed;



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

9. **Crime Risk Area** refers to activities in which 231 offences may be committed;
10. **c.p.** refers to the Criminal Code;
11. **c.p.p.** refers to the Code of Criminal Procedure;
12. **CCNL Dirigenti** refers to the National Collective Labour Agreement currently in force for managers in small and medium-sized plastics and rubber industries;
13. **CCNL Workers** refers to the National Collective Labour Agreement currently in force for workers in small and medium-sized plastics and rubber industries;
14. **BRC Certification** refers to certification of compliance with the Global Standard for agents and brokers, Issue 3: October 2021, valid in the following areas: import brokers, process management (flexographic printing, lamination, cutting) of PP and/or PET films intended for the packaging of processed vegetables;
15. **External Consultants** means professionals who provide financial, legal and/or any other **external consulting** services used by **Alvapack**;
16. **Employer** means the person who is the employer of the Worker or, in any case, the person who, according to the type and structure of the organisation in which the Worker carries out his or her activities, is responsible for the organisation itself or the production unit as he or she exercises decision-making and spending powers;
17. **Decree 24/2023** refers to Legislative Decree No. 24 of 10 March 2023, implementing *'Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and laying down provisions for the protection of persons who report breaches of national law'* and subsequent amendments and additions;
18. **Decree** means Legislative Decree No. 231 of 8 June 2001, concerning the *"Regulation of the administrative liability of legal persons, companies and associations, including those without legal personality, pursuant to Article 11 of Law No. 300 of 29 September 2000"*, as amended and supplemented;
19. **Recipients** are defined as persons who work in the individual **Areas at Risk of Offences** and who are required to comply with the **OMM** and related **Protocols**;



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

20. **Employee** means a person who, within the **Company**, performs work under an employment contract;
21. **DVR** means the risk assessment document referred to in Article 28 of **the TUS**;
22. **Report Manager** means the person formally appointed to receive Reports and manage them in accordance with the guidelines and precautions defined in the **MOG-WB**;
23. **Governance** means the person or body which, pursuant to Articles 16 and 17 of the Articles of Association, has the powers of administration and representation of the Company;
24. **MOG** refers to the Organisation and Management Model referred to in Articles 6 and 7 of **the Decree**;
25. **MOG-CE** or **Code of Ethics** refers to the Code of Ethics adopted by **Alvapack** containing the set of ethical principles relevant to the prevention of **231 Offences** and the rights, duties and responsibilities of **Alvapack** towards its stakeholders (employees, suppliers, customers, public administration, shareholders, etc.) and constitutes an essential element of the preventive control system pursuant to the **Decree**;
26. **MOG-ODV** refers to the section of **the MOG** containing the rules governing the functioning **of the SB**;
27. **MOG-PG** refers to the General Part of **the MOG**;
28. **MOG-PS1** refers to the special part of **the MOG** relating to **Crime Risk Area 1**;
29. **MOG-PS2** refers to the special part of **the MOG** relating to **Crime Risk Area 2**;
30. **MOG-PS3** refers to the special part of **the MOG** relating to **Crime Risk Area 3**;
31. **MOG-PS4** refers to the special part of **the MOG** relating to **Crime Risk Area 4**;
32. **MOG-PS5** refers to the special section of **the MOG** relating to **Crime Risk Area 5**;
33. **MOG-PS6** refers to the special section of **the MOG** relating to **Crime Risk Area 6**;
34. **MOG-SD** refers to the section of **the MOG** containing the disciplinary system aimed at sanctioning non-compliance with **the MOG** and the **Protocols** referred to therein;



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

35. **MOG-WB** refers to the section of **the MOG** containing the Whistleblowing Procedure, which sets out the organisational and procedural rules for the correct management of Reports;
36. **MQ** or **Manual** refers to the Product Quality and Food Safety Manual, ed. 1 rev. 6, containing the procedures adopted by **Alvapack** in relation to **BRC Certification**;
37. **OdV** refers to the Supervisory Body referred to in Article 6, paragraph 2, letter b), **Decree**;
38. **Special Attorney** refers to Valeria Crivellaro, Esq., with special power of attorney issued on 20 September 2019;
39. **Protocols** refer to procedures aimed at planning the formation and implementation of the entity's decisions, in order to reduce the risk of committing 231 Offences;
40. **231 Offences** refer to the offences indicated in Section III of the Decree;
41. **Quality Manager** means the person responsible for monitoring compliance with the BRC standard;
42. **RLS** refers to the Workers' Safety Representative appointed pursuant to Article 50 of **the TUS**;
43. **RSPP** means the Head of the Prevention and Protection Service appointed pursuant to Article 32 of **the TUS**;
44. **Reporting** refers to the communication (written or oral) of information relating to unlawful conduct, submitted through the internal reporting channels adopted by the Company pursuant to Legislative Decree 24/2023;
45. **Shareholders** are all persons who hold shares in **Alvapack**;
46. **Subordinates** means persons subject to the management or supervision of one of the Senior Managers and, therefore, **Alvapack** employees, the persons indicated in Article 26 of the TUS and, finally, persons who are not employees of **Alvapack** but who are in any way subject to the management, control and supervision of **Senior Managers** and **Subordinates**;
47. **Workers' Statute** means Law No. 300 of 30 May 1970;



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

48. **Statute** means the Articles of Association of **Alvapack**.

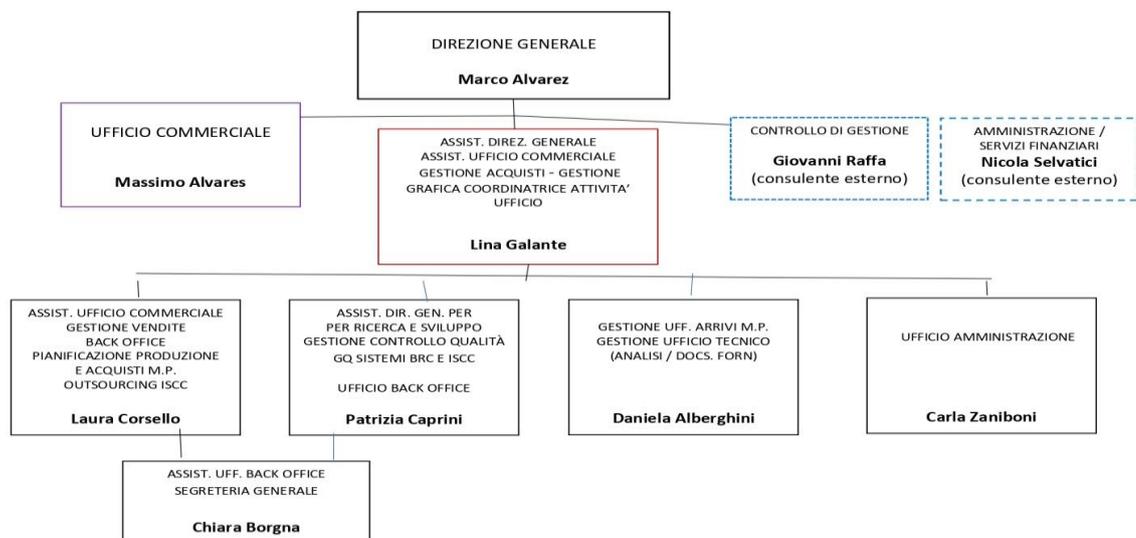
49. **TUA** refers to Legislative Decree No. 152 of 3 April 2006, containing the 'Environmental Regulations';

50. **TUS** refers to Legislative Decree No. 81 of 9 April 2008, containing the 'Implementation of Article 1 of Law No. 123 of 3 August 2007 on the protection of health and safety in the workplace' and subsequent amendments and additions.

\*

Additional terms used in **the MOG** can be found in the Product Quality and Food Safety Manual, section 1.5, "Terms and definitions" ed.1, rev. 6, and are listed below for ease of reference.

	Organigramma	A-MQ-ORG Ed. 1 Rev. 4 Data: 13/01/2023
Redatto da: GQ	Verificato da: DG	Approvato da: DG



Aggiornato in data 13/01/24



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

## 2. DOCUMENTS

1. **Alvapack**, historical records;
2. **Alvapack Articles of Association**;
3. **BRC certification**;
4. **Decree**;
5. **DVR**, rev. 3 January 2019;
6. Product **quality** and food safety **manual**;
7. **Operating procedure "Personnel selection and management"**;
8. **Special power of attorney** issued to Valeria Crivellaro, solicitor, on 20 September 2019;
9. **Alvapack Articles of Association** adopted on 14 March 2014.

\*

## 3. THE COMPANY

On 2 December 2003, Marco Alvares and MMF TRASPARENT B.V.<sup>1</sup>, established MMF ITALY S.r.l., with the main corporate purpose of *'wholesale trade in packaging materials'* (company registration, doc. 1).

On 18 January 2007, the company name MMF ITALY S.r.l. was changed to ALVAPACK S.r.l.

On 28 July 2008, Marco Alvares was appointed **Sole Director** of **Alvapack**, a position he has held continuously to the present day.

The powers of the **Sole Director**, as set out in Articles 16 and 17 of the **Articles of Association**, are as follows: *"Regardless of the system of administration, the administrative body is vested with the broadest powers for the ordinary and extraordinary administration of the company and may therefore perform all acts it deems appropriate for the implementation*

---

<sup>1</sup> MMF TRASPARENT B.V., with registered office in Wateringweg, Ej Harleem, 2031, Netherlands, governed by Dutch law, Dutch VAT number NL805302141BO1.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

*of the corporate purpose, excluding only those reserved by law or the Articles of Association to the shareholders' meeting.*

*Whatever the system of administration, the directors have general representation of the company.*

*In the event of the appointment of a board of directors, the representation of the company shall be vested in all members of the board of directors, acting separately from each other.*

*The administrative body may appoint general, administrative and technical directors, determining their duties and any remuneration, as well as attorneys for individual matters or categories of matters.*

*When the administration of the company is entrusted to a sole director, the latter shall have all the powers and authority of the board of directors and its chairman (Articles of Association, doc. 7).*

**Alvapack's** declared and paid-up share capital is €99,000, of which €89,525.70 (90.43% of the capital) is owned by Marco Alvares and €9,474.30 (9.57% of the capital) is owned by Valeria Crivellaro.

The **Company** has been assigned ATECO code 22.22 and NACE code 22.22.

**Alvapack's** current corporate purpose is as follows: *'the production, transformation, processing and wholesale trade of rigid and flexible packaging.*

*The company may also carry out any securities, real estate, commercial, industrial and financial transactions useful for achieving its corporate purpose, including the provision of sureties and guarantees, including mortgages, and the acquisition of shareholdings in companies or enterprises for the purpose of stable investment and not for intermediation; all in compliance with current legislation.*

*The following activities are expressly excluded from the corporate purpose:*

- *the collection of savings from the public in any form or under any name;*
- *the performance of assistance and consultancy activities and services that the law strictly reserves to entities authorised to carry out financial and/or banking activities;*



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- *the performance of activities reserved for persons authorised to carry out financial and/or banking activities;*
- *real estate brokerage pursuant to Law No. 39 of 3 February 1989' (certificate, doc. 1).*

Since 2015, **Alvapack** has obtained **BRC certification** valid as of the date of revision of **the MOG** (BRC certification, doc. 3).

**Alvapack** is a broker operating in the import, processing (merging, cutting, printing) and marketing of polypropylene film for food packaging, in particular, with the so-called *anti-fog* characteristic.

Brokers are companies that purchase and/or import products which, after appropriate customisation processes, are resold to other companies, satisfying the defined legal and contractual requirements; these companies do not sell directly to consumers (Manual, doc. 6, section 1.3).

**Alvapack**, in particular:

1. identifies the raw material producer on the international market;
2. purchases the raw material from the manufacturer;
3. ensures that the raw material reaches the printers or the customer;
4. ensures that the finished product reaches the customer (known as the filler).

**The Company's** registered office is located at Via Marconi, 32, 40122, Bologna.

The administrative/operational headquarters are located in San Giorgio di Piano (BO) – Interporto Bologna – Centro direzionale, where all company documentation, as well as the **MOG** and the documentation referred to herein, are kept.

The same documentation is available in digital format from the external Administration/Financial Services consultant.

The **Company** also consists of the following three local units, used as warehouses:

- Local Unit no. BS/2, located in Brescia (BS), Via Padova, 26, 25124;
- Local Unit no. VA/1, located in Bardello con Malgesso e Bregan (VA), Via Mazzini, 51/52, 21009;



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- Local Unit no. VA/2, located in Brebbia (VA), Via Ponticello, 9, 21020.

**The Company's** financial statements have all been duly filed to date.

#### 4. CRITERIA ADOPTED FOR THE IMPLEMENTATION OF THE MOG

The **Company** has assessed that the risk of committing **231 Offences** exists in concrete terms exclusively with reference to the following **Areas at Risk of Offence**:

1. Corporate offences;
2. Offences against the Public Administration;
3. Tax offences;
4. Manslaughter and negligent personal injury with violation of workplace accident prevention regulations;
5. Offences against industry and commerce;
6. Computer crimes.

The **Company** therefore appointed the Mazzanti Law Firm, based in Bologna, Via Rizzoli, 4, by letter of appointment dated 27 May 2020, to compile the **MOG** with reference to the aforementioned **Areas at Risk of Crime**. Subsequently, the Mazzanti Law Firm updated the **MOG** with this revision.

The **MOG** was revised taking into account the Guidelines issued by Confindustria and currently in force, as well as the principles identified by case law and, also, by the most accredited doctrine.

The **Company** made all the requested documents available to the Mazzanti Law Firm, including, in particular, the **BRC Certification**, the **Manual**, and the **DVR**.

The Mazzanti Law Firm visited the Company and conducted audits of Mr Marco Alvares (Sole Director), Ms Lina Galante (Assistant General Manager, Assistant Sales Office, Purchasing Manager), Ms Patrizia Caprini (Assistant General Manager Research and Development and Quality Control Management) and Dr Nicola Selvatici (External Consultant Administration/Financial Services of the Company).



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

The mapping of risks with regard to **231 Offences in Offence Risk Area 1** was carried out following audits by the Sole Director, Marco Alvares, and the external consultant, Dr Nicola Selvatici, as well as an examination of the relevant company documentation.

This mapping is included in **the MOG-PS1** and has been deemed suitable for the purposes of adopting the **MOG** by **the Company**.

The mapping of risks relating to **231 Offences in Risk Area 2** was carried out following audits by the A.U., Marco Alvares, the Head of the Sales Department, Mr Massimo Alvares, and the Assistant General Manager, Ms Lina Galante.

This mapping is included in **the MOG-PS2** and has been deemed suitable for the purposes of adopting the **MOG** by **the Company**.

The mapping of risks relating to **231 Offences in Offence Risk Area 3** was carried out following audits by the A.U., Marco Alvares, and the Head of the Sales Department, Ms Lina Galante.

This mapping is included in **the MOG-PS3** and has been deemed suitable for the purposes of adopting the **MOG** by **the Company**.

The mapping of risks relating to **231 Offences in Offence Risk Area 4**, following audits by the A.U., Mr Marco Alvares, and the **RSPP**, Dr Emilio Minardi, is contained in **the DVR**.

This mapping is referred to in **the MOG-PS4** and has been deemed suitable for the purposes of adopting the **MOG** by **the Company**.

The mapping of risks relating to **231 Offences in Offence Risk Area 5**, following audits by the A.U., Mr Marco Alvares, the Assistant General Manager, Ms Lina Galante, and the Assistant General Manager for Research and Development, Ms Patrizia Caprini.

This mapping is referred to in **the MOG-PS5** and has been deemed suitable for the adoption of **the MOG** by **the Company**.

The mapping of risks with regard to **231 Offences in Crime Risk Area 6**, following an audit by the A.U., Mr Marco Alvares, the Assistant General Manager, Ms Lina Galante, and the Assistant General Manager for Research and Development, Ms Patrizia Caprini.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

This mapping is referred to in **the MOG-PS6** and has been deemed suitable for the adoption of **the MOG** by **the Company**.

The **MOG** consists of this **General Part MOG-PG** and the **Special Parts MOG-PS1, MOG-PS2, MOG-PS3, MOG-PS4, MOG-PS5, MOG-PS6**, aimed at preventing the commission of **231 Offences**, respectively, in **Crime Risk Areas 1, 2, 3, 4, 5, 6**.

The **MOG** also consists of the **MOG-SD** (disciplinary system), **MOG-ODV** (disciplinary rules governing the functioning of the Supervisory Body), **MOG-WB** (Whistleblowing Procedure) and **MOG-CE** (Code of Ethics).

The **Company** has obtained **BRC Certification** and has a **Manual** that identifies the procedures adopted in order to meet the standards referred to in the aforementioned certification.

The **MOG** Protocols are therefore identified, where possible, with reference to these procedures and, where necessary, supplemented by additional requirements in cases where the procedures are not considered sufficient to prevent the risk of **231 Offences** being committed.

The **MOG** has therefore been designed and compiled as a *compliance* tool within an integrated system consisting of **the MOG**, the **Manual** and the **DVR**.

## 5. SENIOR MANAGERS AND SUBORDINATES

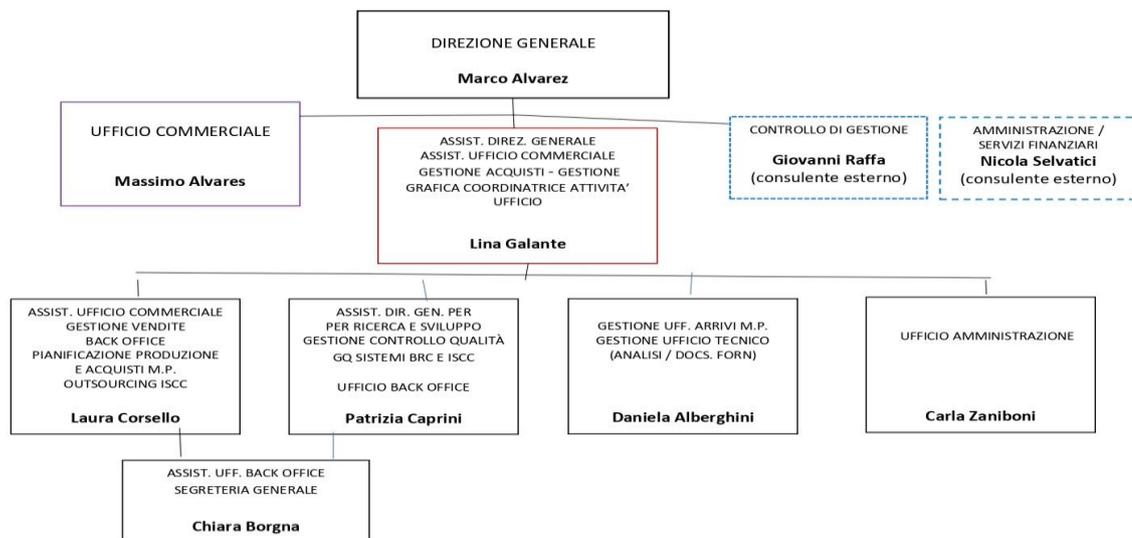
Following the audits carried out, the examination of the documentation provided and, in particular, the A-MQ-ORG organisational chart, ed.1, rev. 4, updated on 13 January 2024, and reproduced here for ease of reference, the A.U., Mr Marco Alvares, can be defined **as a senior manager** within the meaning of **the Decree**.

The other persons indicated in the organisational chart, and not qualified as consultants, can be defined as **Subordinates** within the meaning of **the Decree**.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

	Organigramma	A-MQ-ORG Ed. 1 Rev. 4
Redatto da: GQ	Verificato da: DG	Approvato da: DG
		Data: 13/01/2023



Aggiornato in data 13/01/24

## 6. DISCLOSURE OF THE MOG

In order to be effectively implemented, the **MOG** must be known to all **Recipients**.

The **Company** undertakes to grant the **Supervisory Body**, which will be appointed, the power to hold specific workshops for the training of the Recipients, bearing the costs for the drafting and dissemination of the information material deemed necessary by the **Supervisory Body**, for the purposes of a full understanding of the **MOG** by **Senior Managers** and **Subordinates**.

The **Company** intends to complete the training of the **Recipients** within 6 months of the revision of the **MOG**.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

## 7. FINANCIAL RESOURCES

Pursuant to Article 6, paragraph 2, letter c) of the **Decree**, it should be noted that, in relation to **Crime Risk Areas 1 and 3**, the **Company** has used financial resources for legal, economic and tax consultancy activities, as well as for the preparation of financial statements and for the fulfilment of additional tax obligations ( ), as per invoice no. 2 issued by Dr Nicola Selvatici on 21 January 2025.

With regard to **Crime Risk Area 4**, the **Company** used financial resources to receive advice from the consultant of SIDEL INGEGNERIA, as per invoice no. 3177 issued on 20 December 2024.

With regard to **Crime Risk Areas 2 and 5**, the **Company** did not make use of external consultancy services, having deemed the use of financial resources for updating the **MOG** and establishing **the SB** to be sufficient.

With regard to **Crime Risk Areas 6** and **MOG-WB**, the **Company** used financial resources to receive IT consultancy and services from its **external IT consultant** in order to implement the protocols set out in **MOG-PS6** and the reporting channels provided for in **MOG-WB**.

In relation to **Crime Risk Areas 1, 2, 3, 4, 5, and 6**, the **Company** has also used financial resources, making employees available to the Mazzanti law firm.

The **Company** undertakes to allocate the necessary financial resources for the updating and effective implementation of **the MOG**, undertaking, in particular, to provide maximum cooperation **to the SB**, including through the use of an annual expenditure budget and dedicated personnel.

## 8. SB - SUPERVISORY BODY

Pursuant to Article 6, paragraph 1, letter b) of the **Decree**, the **Company** shall not be liable for **231 Offences** if it has entrusted a body with autonomous powers of initiative and



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

control with the task of supervising the functioning and observance of **the MOG** and ensuring its updating (**SB**).

**The SB** is therefore the fundamental tool provided for by the Legislator to ensure that the **OMM** is effective in exempting the Company from liability for the **Offences 231** for which it was adopted.

The **Company** undertakes to appoint an **SB** with the necessary professional skills at the same time as the resolution approving **the MOG**.

The regulations **of the SB** are contained in **the MOG-SB** and the **Company** formally undertakes to comply with these regulations and to require compliance by the **SB** that will be appointed.

## 9. INFORMATION OBLIGATIONS TOWARDS THE SB

Pursuant to Article 6, paragraph 2, letter d) **of the Decree**, the **Company** undertakes to provide any information requested **by the SB**, as well as to report any facts that may constitute **231 Offences** as provided for in the **MOG-PS1, MOG-PS2, MOG-PS3, MOG-PS4, MOG-PS5** and **MOG-PS6**.

The Company's reporting obligations to **the SB** are governed by the relevant section of **the MOG-SB**.

The reporting obligations regarding any conduct contrary to the provisions contained in **the MOG** fall within the broader duty of diligence and obligation of loyalty of the employee referred to in Articles 2104 and 2105 of the Italian Civil Code.

Finally, **the SB** must be informed of the system of delegations, powers of attorney, powers and procedures adopted by the entity and, in a timely manner, of any subsequent changes thereto.

Information may be transmitted to **the SB** in the following ways:

- orally;
- in writing;
- by sending a **report** pursuant to Legislative Decree 24/2023;



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- by sending a letter to the headquarters **of the Supervisory Body** or by email to the email address set up **by the Supervisory Body** (please refer to **the MOG-ODV**).

## 10. MOG-WB - WHISTLEBLOWING PROCEDURE

**Legislative Decree 24/2023** implementing Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law and laying down provisions on the protection of persons who report breaches of national law, has profoundly reorganised the rules governing the management of reports of wrongdoing, providing for comprehensive and uniform legislation.

In particular, the recently introduced rules require entities that have adopted a **MOG** to set up a structured and properly formalised whistleblowing system, structured and adequately formalised, the essential elements of which are the implementation of internal reporting channels - managed by specially trained personnel belonging to the organisation or by external professionals - through which individuals who become aware of an offence can make a report, as well as a specific procedure governing the organisational and procedural aspects for the proper management of reports.

In general, reports can be sent through the internal channel either in writing, including electronically (e.g. IT platform, online form), or orally (e.g. dedicated telephone lines). At the request of the reporting person, a face-to-face meeting must also be arranged with the persons responsible for handling reports.

In addition to internal reports, and only under the specific conditions indicated in Articles 6 and 15 of Decree 24/2023, the whistleblower has the right to use an external reporting channel activated at ANAC or to disclose publicly – i.e. make public through the press or electronic means that allow dissemination to a wider audience – information concerning the above-mentioned violations.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

In accordance with the above provisions, Alvapack has adopted a **Whistleblowing Procedure (MOG-WB)** which can be consulted in the relevant section of the Company's website, to which reference should be made.

## 11. DISCIPLINARY SYSTEM

Pursuant to Article 6, paragraph 2, letter e) of the Decree, the Company has adopted a disciplinary system deemed appropriate to sanction non-compliance with the **MOG** and its **Protocols**.

The disciplinary system is contained in the **MOG-SD**.

## 12. 231 OFFENCES

In adopting the **MOG**, the Company has taken note that, at present, the **231 Offences** are as follows.

**Articles 24 and 25<sup>2</sup>** , Offences in relations with the Public Administration<sup>3</sup>

- *Misappropriation of public funds (Article 316-bis of the Italian Criminal Code)<sup>4</sup> ;*
- *Misappropriation of public funds (Article 316-ter of the Italian Criminal Code)<sup>5</sup> ;*
- *Fraud against the State or other public body or the European Communities (Article 640, paragraph 2, no. 1 of the Italian Criminal Code)<sup>6</sup> ;*
- *Aggravated fraud for the purpose of obtaining public funds (Art. 640-bis of the Italian Criminal Code)<sup>7</sup> ;*
- *Computer fraud against the State or other public body (Art. 640-ter of the Italian Criminal Code)<sup>8</sup> ;*
- *Fraud in public procurement (Article 356 of the Italian Criminal Code)<sup>9</sup> ;*

<sup>2</sup> Section amended, together with the text, by Law No. 112/2024.

<sup>3</sup> As last amended by Law No. 69/2015, Law No. 3/2019 and Law No. 112/2024.

<sup>4</sup> As last amended by Decree Law No. 4/2022, converted with amendments by Law No. 25/2022.

<sup>5</sup> Most recently amended by Decree Law No. 4/2022, converted with amendments by Law No. 25/2022.

<sup>6</sup> As amended by Law No. 90/2024.

<sup>7</sup> As last amended by Decree Law No. 4/2022, converted with amendments by Law No. 25/2022.

<sup>8</sup> As amended by Article 9, paragraph 1, of Legislative Decree No. 36/2018.

<sup>9</sup> Most recently introduced by Legislative Decree No. 75/2020.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- *Fraud against the European Agricultural Fund (offences referred to in Article 2 of Law No. 898 of 23 December 1986 on controls on Community aid for olive oil production, conversion into law, with amendments, of Decree Law No. 701 of 27 October 1986);*
- *Extortion (Article 317 of the Italian Criminal Code)<sup>10</sup> ;*
- *Corruption in the exercise of official duties (Article 318 of the Italian Criminal Code);*
- *Bribery for an act contrary to official duties (Article 319 of the Criminal Code);*
- *Aggravating circumstances (Article 319-bis of the Criminal Code);*
- *Corruption 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 corruptor (Article 321 of the Italian Criminal Code);*
- *Instigation to corruption (Article 322 of the Criminal Code);*
- *Embezzlement, misappropriation of money or movable property, extortion, undue inducement to give or promise benefits, corruption and incitement to corruption of members of international courts or bodies of the European Communities or international parliamentary assemblies or international organisations and of officials of the European Communities and foreign states (Article 322-bis of the Criminal Code)<sup>11</sup> ;*
- *Trafficking in illicit influences (346-bis of the Italian Criminal Code)<sup>12</sup> ;*
- *Embezzlement (Article 314, paragraph 1, of the Italian Criminal Code)<sup>13</sup> ;*
- *Misappropriation of money or movable property (Article 314-bis of the Italian Criminal Code)<sup>14</sup> ;*
- *Embezzlement by taking advantage of another person's mistake (Article 316 of the Italian Criminal Code)<sup>15</sup> ;*

<sup>10</sup> As amended by Article 1, paragraph 1, letter b), Law No. 3/2019.

<sup>11</sup> As last amended (in the text and heading) by Decree Law No. 92/2024, as converted by Law No. 112/2024 and Law No. 114/2024.

<sup>12</sup> Amended by Law No. 3/2019 and replaced by Law No. 114/2024.

<sup>13</sup> Most recently introduced by Legislative Decree No. 75/2020.

<sup>14</sup> Introduced by Decree Law 92/2024 and converted into Law No. 112/2024.

<sup>15</sup> Most recently introduced by Legislative Decree No. 75/2020.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- *Interference with the freedom of auctions (Article 353 of the Italian Criminal Code)<sup>16</sup> ;*
- *Interference with the freedom of the contractor selection process (Art. 353-bis of the Italian Criminal Code)<sup>17</sup> .*

**Art. 24-bis**, Computer crimes and unlawful data processing:

- *Computer documents (Art. 491-bis of the Italian Criminal Code);*
- *Unauthorised access to a computer or telecommunications system (Art. 615-ter of the Italian Criminal Code)<sup>18</sup> ;*
- *Possession, dissemination and unauthorised installation of equipment, codes and other means for accessing computer or telecommunications systems (Art. 615-quater of the Italian Criminal Code)<sup>19</sup> ;*
- *Illegal interception, obstruction or interruption of computer or telecommunications communications (Art. 617-quater of the Italian Criminal Code)<sup>20</sup> ;*
- *Possession, dissemination and unlawful installation of equipment and other means used to intercept, prevent or interrupt computer or telecommunications communications (Article 617-quinquies of the Italian Criminal Code)<sup>21</sup> ;*
- *Damage to information, data and computer programmes (Article 635-bis of the Italian Criminal Code)<sup>22</sup> ;*
- *Damage to information, data and computer programmes used by the State or other public body or in any case of public utility (Article 635-ter of the Italian Criminal Code)<sup>23</sup> ;*
- *Damage to computer or telecommunications systems (Art. 635-quater of the Italian Criminal Code)<sup>24</sup> ;*

<sup>16</sup> Most recently introduced by Decree Law No. 105/2023, converted with amendments by Law No. 137/2023.

<sup>17</sup> Most recently introduced by Decree Law No. 105/2023, converted with amendments by Law No. 137/2023.

<sup>18</sup> As amended by Law No. 90/2024.

<sup>19</sup> As amended by Law No. 90/2024.

<sup>20</sup> As amended by Law No. 90/2024.

<sup>21</sup> As amended by Law No. 90/2024.

<sup>22</sup> As amended by Law No. 90/2024.

<sup>23</sup> As amended by Law No. 90/2024.

<sup>24</sup> As amended by Law No. 90/2024.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- Possession, dissemination and unlawful installation of equipment, devices or computer programmes intended to damage or interrupt a computer or telecommunications system (Article 635-*quater*.1 of the Italian Criminal Code)<sup>25</sup> ;
- Damage to computer or telecommunications systems of public interest (Art. 635-*quinquies* of the Italian Criminal Code)<sup>26</sup> ;
- Computer fraud by a person providing electronic signature certification services (Article 640-*quinquies* of the Italian Criminal Code);
- Violation of regulations concerning national cyber security (Art. 1 of Decree Law No. 105 of 21 September 2019, converted into law with amendments by Law No. 133 of 18 November 2019);
- Extortion (Article 629, paragraph 3, of the Italian Criminal Code)<sup>27</sup> .

**Article 24-ter**, Organised crime offences:

- Criminal association (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)<sup>28</sup> ;
- Kidnapping for the purpose of robbery or extortion (Art. 630 of the Criminal Code);
- Association for the purpose of illicit trafficking in narcotic or psychotropic substances (Art. 74 of Presidential Decree No. 309/90);
- all offences committed under the conditions set out in Article 416-*bis* of the Criminal Code or for the purpose of facilitating the activities of the associations referred to in that article (Law No. 203/1991);
- illegal manufacture, introduction into the country, 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 thereof, explosives, illegal weapons and multiple common firearms or , excluding those provided for in Article 2, paragraph 3, of Law No. 110 of 18 April 1975 (Article 407, paragraph 2, letter a), no. 5, Code of Criminal Procedure).

<sup>25</sup> Most recently introduced by Law No. 90/2024.

<sup>26</sup> As amended by Law No. 90/2024.

<sup>27</sup> Most recently introduced by Law No. 90/2024.

<sup>28</sup> As amended by Law No. 43/2019.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

**Article 25-bis**, Counterfeiting of currency, public credit cards, revenue stamps and identification instruments or marks:

- *Use of counterfeit or altered revenue stamps (Article 464 of the Criminal Code);*
- *Counterfeiting of coins, spending and introduction into the State, by prior agreement, of counterfeit coins (Article 453 of the Criminal Code);*
- *Alteration of coins (Article 454 of the Criminal Code);*
- *Introduction into the country and trade in products bearing false marks (Article 474 of the Criminal Code);*
- *Spending and introducing counterfeit coins into the country without prior agreement (Art. 455 of the Italian Criminal Code);*
- *Spending counterfeit coins received in good faith (Art. 457 of the Italian Criminal Code);*
- *Counterfeiting of revenue stamps, introduction into the country, purchase, possession or circulation of counterfeit revenue stamps (Art. 459 of the Italian Criminal Code);*
- *Manufacture or possession of watermarks or instruments intended for the counterfeiting of coins, revenue stamps or watermarked paper (Article 461 of the Italian Criminal Code);*
- *Counterfeiting of watermarked paper used for the manufacture of public credit cards or revenue stamps (Article 460 of the Italian Criminal Code);*
- *Counterfeiting, alteration or use of trademarks or distinctive signs, or patents, models and designs (Article 473 of the Italian Criminal Code).*

**Art. 25-bis.1**, Crimes against industry and commerce:

- *Disruption of industry or commerce (Article 513 of the Criminal Code);*
- *Unlawful competition with threats and violence (Article 513-bis of the Criminal Code);*
- *Fraud against national industries (Article 514 of the Criminal Code);*
- *Fraud in the exercise of trade (Article 515 of the Criminal Code);*
- *Sale of non-genuine foodstuffs as genuine (Art. 516 of the Criminal Code);*
- *Sale of industrial products with false markings (Article 517 of the Criminal Code);*
- *Manufacture and trade of goods made by usurping industrial property rights (Article 517-ter of the Criminal Code);*
- *Counterfeiting of geographical indications or designations of origin of agri-food protocols (Article 517-quater of the Italian Criminal Code).*



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

**Art. 25-ter**, Corporate offences:

- *False corporate communications (Art. 2621 of the Italian Civil Code);*
- *Minor offences (Article 2621 bis of the Italian Civil Code);*
- *False corporate communications by listed companies (Art. 2622 of the Italian Civil Code);*
- *Obstruction of control (Art. 2625, paragraph 2, Italian Civil Code)<sup>29</sup> ;*
- *Undue return 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 quotas of the company or its 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 conflicts of interest (Article 2629 bis of the Italian Civil Code);*
- *Fictitious formation of capital (Article 2632 of the Italian Civil Code);*
- *Undue distribution of company assets by liquidators (Art. 2633 of the Italian Civil Code);*
- *Corruption between private individuals (Art. 2635, paragraph 3 of the Italian Civil Code)<sup>30</sup> ;*
- *Instigation of corruption between private individuals (Article 2635 bis of the Italian Civil Code)<sup>31</sup> ;*
- *Unlawful influence on the shareholders' meeting (Article 2636 of the Italian Civil Code);*
- *Market manipulation (Article 2637 of the Italian Civil Code);*
- *Obstruction of the functions of public supervisory authorities (Article 2638, paragraphs 1 and 2, of the Italian Civil Code);*
- *False or omitted declarations for the issue of the preliminary certificate (Article 54, Legislative Decree 19/2023).*

**Art. 25-quater**, Crimes for the purpose of terrorism or subversion of the democratic order:

<sup>29</sup> As amended by Legislative Decree No. 39/2010, implementing Directive 2006/43/EC.

<sup>30</sup> As amended by Legislative Decree No. 38/2017, which also introduced the offence of 'incitement to corruption', and by Article 1(5)(a) of Law No. 3/2019.

<sup>31</sup> Last paragraph repealed by Article 1, Law No. 3/2019.



CHAPTER	TITLE	REV. 0.1
MOG-PG	<b>ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART</b>	DATE 12/06/25

- *Subversive associations (Article 270 of the Italian Criminal Code);*
- *Association for the purpose of terrorism, including international terrorism, or subversion of the democratic order (Art. 270-bis of the Italian Civil Code);*
- *Aggravating and mitigating circumstances (Art. 270-bis.1 of the Criminal Code);*
- *Assistance to members (Art. 270-ter of the Criminal Code);*
- *Recruitment for the purposes of terrorism, including international terrorism (Article 270-quater of the Criminal Code);*
- *Organisation of transfers for terrorist purposes (Article 270-quater.1 of the Italian Criminal Code);*
- *Training for activities for the purposes of terrorism, including international terrorism (Article 270-quinquies of the Italian Criminal Code);*
- *Financing of conduct for the purposes of terrorism (Article 270-quinquies.1);*
- *Theft of seized property or money (Article 270-quinquies. 2);*
- *Conduct for terrorist purposes (Article 270-sexies of the Italian Criminal Code);*
- *Attack for terrorist or subversive purposes (Article 280 of the Criminal Code);*
- *Acts of terrorism using deadly devices or explosives (Art. 280-bis of the Italian Criminal Code);*
- *Acts of nuclear terrorism (Article 280-ter of the Criminal Code);*
- *Kidnapping for the purposes of terrorism or subversion (Article 289-bis of the Criminal Code);*
- *Kidnapping for the purpose of coercion (Article 289-ter of the Criminal Code);*
- *Instigation to commit any of the crimes referred to in sections one and two (Article 302 of the Criminal Code);*
- *Political conspiracy through agreements (Article 304 of the Italian Criminal Code);*
- *Political conspiracy through association (Article 305 of the Criminal Code);*
- *Armed gang: formation and participation (Article 306 of the Italian Criminal Code);*
- *Assistance to participants in conspiracy or armed gang (Article 307 of the Criminal Code);*
- *Seizure, hijacking and destruction of an aircraft or damage to ground installations (Article 1 of Law No. 342/1976);*
- *Damage to ground installations (Art. 2 Law No. 342/1976);*
- *Penalties (Article 3 of Law No. 422/1989);*



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- *New York Convention of 9 December 1999 (Article 2).*

**Art. 25-quater.1**, practices involving female genital mutilation:

- *Practices involving female genital mutilation (Art. 583-bis of the Italian Criminal Code).*

**Art. 25-quinquies**, Crimes against the individual:

- *Reduction or maintenance in slavery or servitude (Art. 600 of the Italian Criminal Code);*
- *Child prostitution (Art. 600-bis of the Italian Criminal Code);*
- *Child pornography (Art. 600-ter, paragraphs 1, 2, 3 and 4 of the Criminal Code);*
- *Possession of or access to 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 (Art. 600-quinquies of the Italian Criminal Code);*
- *Trafficking in persons (Art. 601 of the Italian Criminal Code);*
- *Purchase and sale of slaves (Article 602 of the Criminal Code);*
- *Illegal intermediation and exploitation of labour (Art. 603-bis of the Italian Criminal Code)<sup>32</sup> ;*
- *Solicitation of minors (Art. 609-undecies of the Italian Criminal Code).*

**Art. 25-sexies**, Market abuse:

- *Market manipulation (Article 185 of Legislative Decree No. 58/1998);*
- *Misuse or unlawful disclosure of inside information. Recommendation or inducement of others to commit insider trading (Article 184 of Legislative Decree No. 58/1998)<sup>33</sup> .*

**Art. 187 quinquies, Legislative Decree 58/1998**, Liability of the entity for other cases of market abuse

<sup>32</sup> Last inserted with amendments by Law No. 199/2016.

<sup>33</sup> As amended by Law No. 238/2021.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- *Prohibition of insider trading and unlawful disclosure of inside information (Article 14 of EU Regulation No. 596/2014);*
- *Prohibition of market manipulation (Art. 15 EU Reg. No. 596/2014).*

**Art. 25-septies**, Offences of manslaughter and serious or very serious negligent injury, committed in violation of accident prevention and occupational health and safety regulations:

- *Manslaughter (Art. 589 of the Italian Criminal Code)<sup>34</sup> ;*
- *Negligent personal injury (Art. 590, paragraph 3, of the Criminal Code)<sup>35</sup> .*

**Article 25-octies**, Receiving stolen goods, money laundering and use of money, goods or benefits of illegal origin, as well as self-laundering:

- *Receiving stolen goods (Article 648 of the Italian Criminal Code);*
- *Money laundering (Art. 648-bis of the Italian Criminal Code)<sup>36</sup> ;*
- *Use of money, goods or benefits of illicit origin (Art. 648-ter of the Italian Criminal Code);*
- *Self-laundering (Article 648-ter 1 of the Italian Criminal Code).*

**Art. 25-octies.1**, Offences relating to non-cash payment instruments and fraudulent transfer of valuables<sup>37</sup> :

- *Unlawful use and falsification of non-cash payment instruments (Article 493-ter of the Italian Criminal Code);*
- *Possession and dissemination of equipment, devices or computer programs intended for committing offences relating to non-cash payment instruments (Article 493-quater of the Italian Criminal Code);*
- *Computer fraud aggravated by the transfer of money, monetary value or virtual currency (Article 640-ter of the Italian Criminal Code);*
- *Illegal transfer of valuables (Article 512-bis of the Italian Criminal Code)<sup>38</sup> .*

<sup>34</sup> As amended by Article 12, paragraph 2, Law No. 3/2018.

<sup>35</sup> As amended by Article 12, paragraph 3, Law No. 3/2018.

<sup>36</sup> As last amended by Legislative Decree No. 90/2017.

<sup>37</sup> This provision was introduced by Article 3, paragraph 1, letter a), of Legislative Decree No. 184/2021.

<sup>38</sup> Paragraph 2-bis of Article 25-octies.1 was inserted by Article 6-ter, paragraph 2, letter b), of Decree Law No. 105/2023, converted with amendments by Law No. 137/2023.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

**Article 25-novies**, Crimes relating to copyright infringement:

- *Making available to the public, in a telematic network system, through connections of any kind, a protected intellectual work, or part thereof (Article 171, paragraph 1, letter a-bis), Law No. 633/1941);*
- *Offences referred to in the previous point committed on works belonging to others not intended for publication, if the honour or reputation of the author is offended (Art. 171, paragraph 3, Law No. 633/1941);*
- *Unlawful duplication, for profit, of computer programs; importation, distribution, sale or possession for commercial or business purposes or leasing of programmes contained in media not marked by the SIAE; provision of means to remove or circumvent the protection devices of computer programmes (Article 171-bis, paragraph 1, Law No. 633/1941);*
- *Reproduction, transfer to another medium, distribution, communication, presentation or demonstration in public of the contents of a database; extraction or reuse of the database; distribution, sale or leasing of databases (Art. 171-bis, paragraph 2, Law No. 633/1941);*
- *Unauthorised duplication, reproduction, transmission or public dissemination by any means, in whole or in part, of intellectual works intended for television, cinema, the sale or rental of discs, tapes or similar media or any other medium containing phonograms or videograms of musical, cinematographic or similar audiovisual works or sequences of images in motion ; literary, dramatic, scientific or educational works, musical or dramatic-musical works, multimedia works, even if included in collective or composite works or databases; the unauthorised reproduction, duplication, transmission or dissemination, sale or trade, transfer for any reason or unauthorised importation of more than fifty copies or specimens of works protected by copyright and related rights; inputting into a telematic network system, through connections of any kind, a work of intellectual property protected by copyright, or part thereof; recording on digital, audio, video or audiovisual media, in whole or in part, of a cinematographic, audiovisual or editorial work, or reproduction, performance or communication to the public of the unlawfully recorded work (Article 171-ter of Law No. 633/1941)<sup>39</sup> ;*

<sup>39</sup> As amended by Law No. 93/2023.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- Failure to communicate to the SIAE the identification data of media not subject to marking or false declaration (Art. 171-septies Law No. 633/1941);
- Fraudulent production, sale, import, promotion, installation, modification, use for public and private use of equipment or parts of equipment capable of decoding conditional access audiovisual transmissions carried out via the airwaves, satellite, cable, in both analogue and digital form (Article 171-octies of Law No. 633/1941);
- Unauthorised use, including via broadcast or cable, duplication, making available, reproduction, in whole or in part, by any means, including the use of tools designed to circumvent technological protection measures, protected works or materials, or the purchase or rental of audiovisual, phonographic, computer or multimedia media or services that do not comply with the provisions of this law, or equipment, products or components designed to circumvent technological protection measures (Article 174-ter of Law No. 633/1941)<sup>40</sup> ;
- Failure to report as referred to in paragraph 1<sup>41</sup> and to communicate as referred to in paragraph 2<sup>42</sup> . Art. 24-bis, Legislative Decree No. 231/2001 (Art. 174-sexies Law No. 633/1941) applies<sup>43</sup> .

**Article 25-decies**, Inducement not to make statements or to make false statements to the judicial authorities:

<sup>40</sup> Amended and inserted by Law No. 93/2023.

<sup>41</sup> Art. 174-sexies, paragraph 1 of Law no. 633/1941: "Providers of network access services, search engine operators and information society service providers, including providers and intermediaries of Virtual Private Networks (VPNs) or other technical solutions that hinder the identification of the source IP address, content delivery network operators, providers of internet security services and distributed DNS, which act as intermediaries between visitors to a website and hosting providers acting as reverse proxy servers for websites, when they become aware that conduct that is criminally relevant under this law, Article 615-ter or Article 640-ter of the Criminal Code is taking place or has been committed or attempted, they must immediately report such circumstances to the judicial authority or the judicial police, providing all available information".

<sup>42</sup> Art. 174-sexies, paragraph 2 of Law No. 633/1941: "The entities referred to in paragraph 1 must designate and notify the Communications Regulatory Authority of a point of contact that allows them to communicate directly, by electronic means, with the Authority for the purposes of enforcing this law. The entities referred to in paragraph 1 that are not established in the European Union and that offer services in Italy must designate in writing, notifying the Authority of the name, postal address and e-mail address, a natural or legal person to act as their legal representative in Italy and allow direct electronic communication with the Authority for the purposes of enforcing this law."

<sup>43</sup> Introduced by Law No. 143/2024.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- *Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the Italian Criminal Code).*

**Art. 25-undecies**, Environmental offences<sup>44</sup> :

- *Environmental pollution (Art. 452-bis of the Italian Criminal Code);*
- *Environmental disaster (Art. 452-quater of the Italian Criminal Code);*
- *Negligent offences against the environment (Art. 452-quinquies of the Italian Criminal Code);*
- *Trafficking and abandonment of highly radioactive material (Art. 452-sexies of the Italian Criminal Code)*
- *Aggravating circumstances (Art. 452-octies of the Italian Criminal Code);*
- *Killing, destruction, capture, removal, or possession of specimens of protected wild animal or plant species (Art. 727-bis of the Criminal Code);*
- *Destruction or deterioration of habitats in a protected site (Article 733-bis of the Italian Criminal Code);*
- *Import, export, possession, use for profit, purchase, sale, display or possession for sale or commercial purposes of protected species (Articles 1, 2, 3-bis and 6 of Law No. 150/1992);*
- *Discharge of industrial waste water containing hazardous substances; discharge onto the ground, into the subsoil and into groundwater; discharge into sea water by ships or aircraft (Article 137 of Legislative Decree No. 152/2006);*
- *Unauthorised waste management activities (Article 256 of Legislative Decree No. 152/2006);*
- *Pollution of soil, subsoil, surface water or groundwater (Art. 257 of Legislative Decree No. 152/2006);*
- *Illegal trafficking of waste (Article 259 of Legislative Decree No. 152/2006);*
- *Violation of obligations to communicate, keep mandatory records and forms (Article 258, paragraph 4, second sentence, Legislative Decree No. 152/2006);*
- *Activities organised for the illegal trafficking of waste (Article 452-quaterdecies of the Italian Criminal Code)<sup>45</sup> ;*

<sup>44</sup> As amended by Law No. 68/2015.

<sup>45</sup> Article introduced by Legislative Decree No. 21/2018.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- *False information on the nature, composition and chemical-physical characteristics of waste in the preparation of a waste analysis certificate; entry of a false waste analysis certificate in the SISTRI (Italian Waste Tracking System); omission or fraudulent alteration of the paper copy of the SISTRI form - waste transport handling area (Art. 260-bis of Legislative Decree No. 152/2006);*
- *Penalties (Art. 279, paragraph 5, Legislative Decree No. 152/2006);*
- *Malicious pollution caused by ships (Art. 8 of Legislative Decree No. 202/2007);*
- *Negligent pollution caused by ships (Art. 9 of Legislative Decree No. 202/2007);*
- *Cessation and reduction of the use of harmful substances (Art. 3, paragraph 6, Law No. 549/1993).*

**Art. 25-duodecies**, Employment of third-country nationals whose stay is irregular (Art. 22 Legislative Decree No. 286/1998)<sup>46</sup> :

- *Provisions against illegal immigration (Art. 12, paragraphs 3, 3-bis, 3-ter and 5, Legislative Decree No. 286/1998)<sup>47</sup> ;*
- *Employment of third-country nationals whose stay is irregular (Article 22, paragraph 12-bis, Legislative Decree No. 286/1998)<sup>48</sup> .*

**Art. 25-terdecies**, Racism and Xenophobia (article added by Law No. 167/2017, which refers to Art. 3, paragraph 3-bis, Law No. 654/1975)<sup>49</sup> :

- *Propaganda and incitement to commit crimes on grounds of racial, ethnic and religious discrimination (Article 604-bis of the Criminal Code).*

**Article 25-quaterdecies**, Fraud in sporting competitions, illegal gambling or betting and gambling using prohibited devices:

- *Fraud in sporting events (Art. 1 Law No. 401/1989);*
- *Illegal gambling or betting (Art. 4 Law No. 401/1989).*

<sup>46</sup> As last amended by Law No. 161/2017.

<sup>47</sup> Article amended by Decree Law No. 20/2023 and Law No. 187/2024.

<sup>48</sup> Article amended by Decree Law No. 145/2024.

<sup>49</sup> Reference now to be understood as referring to Article 604-bis of the Criminal Code, paragraph 3, pursuant to Article 7 of Legislative Decree No. 21/2018.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

**Art. 25-quinquesdecies**, Tax offences<sup>50</sup> :

- *Fraudulent declaration through the use of invoices or other documents for non-existent transactions (Article 2, paragraph 1 and paragraph 2-bis, Legislative Decree No. 74/2000);*
- *Fraudulent declaration through other means (Article 3 of Legislative Decree No. 74/2000);*
- *Issuing invoices or other documents for non-existent transactions (Article 8, paragraphs 1 and 2-bis, Legislative Decree No. 74/2000);*
- *Concealment or destruction of accounting documents (Article 10 of Legislative Decree No. 74/2000);*
- *Fraudulent evasion of tax payments (Article 11 of Legislative Decree No. 74/2000);*
- *Unfaithful declaration (Article 4 of Legislative Decree No. 74/2000);*
- *Failure to file a tax return (Article 5 of Legislative Decree No. 74/2000);*
- *Undue compensation (Article 10-quarter of Legislative Decree No. 74/2000).*

**Art. 25-sexiesdecies<sup>51</sup>** , Smuggling:

- *Smuggling due to failure to declare (Art. 78 Legislative Decree No. 141/2024);*
- *Smuggling due to false declaration (Art. 79 Legislative Decree No. 141/2024);*
- *Smuggling in the movement of goods by sea, air and on border lakes (Art. 80 Legislative Decree No. 141/2024);*
- *Smuggling for improper use of goods imported with total or partial reduction of duties (Article 81 of Legislative Decree No. 141/2024);*
- *Smuggling in the export of goods eligible for duty refunds (Article 82 of Legislative Decree No. 141/2024);*
- *Smuggling in temporary export and in special use and processing regimes (Article 83 of Legislative Decree No. 141/2024);*
- *Smuggling of manufactured tobacco (Article 84 of Legislative Decree No. 141/2024);*

<sup>50</sup> The offences of false declaration (Article 4 of Legislative Decree No. 74/2000), Failure to declare (Article 5 of Legislative Decree No. 74/2000) and Undue compensation (Article 10-quarter of Legislative Decree No. 74/2000) are configurable when committed within the context of cross-border fraudulent schemes and for the purpose of evading value added tax for a total amount of not less than ten million euros.

<sup>51</sup> Article amended by Legislative Decree No. 141/2024.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- *Aggravating circumstances of the offence of smuggling manufactured tobacco (Article 85 of Legislative Decree No. 141/2024);*
- *Criminal association for the purpose of smuggling manufactured tobacco (Article 86 of Legislative Decree No. 141/2024);*
- *Equivalence of attempted crime to consummated crime (Article 87, Legislative Decree No. 141/2024);*
- *Aggravating circumstances of smuggling (Article 88 of Legislative Decree No. 141/2024);*
- *Evasion of assessment or payment of excise duty on energy products (Article 40 of Legislative Decree No. 504/1995);*
- *Evasion of assessment or payment of excise duty on manufactured tobacco (Article 40-bis of Legislative Decree No. 504/1995);*
- *Illegal manufacture of alcohol and alcoholic beverages (Article 41 of Legislative Decree No. 504/1995);*
- *Association for the purpose of clandestine manufacture of alcohol and alcoholic beverages (Article 42 of Legislative Decree 504/1995);*
- *Evasion of assessment and payment of excise duty on alcohol and alcoholic beverages (Art. 43 Legislative Decree 504/1995);*
- *Aggravating circumstances (Art. 45 Legislative Decree 504/1995);*
- *Alteration of devices, stamps and markings (Art. 46 Legislative Decree 504/1995).*

**Art. 25-septiesdecies**, Provisions on offences against cultural heritage<sup>52</sup> :

- *Theft of cultural property (Art. 518-bis of the Criminal Code);*
- *Unlawful appropriation of cultural property (Art. 518-ter of the Criminal Code);*
- *Receiving stolen cultural property (Art. 518-quater of the Criminal Code);*
- *Falsification in a private structure relating to cultural property (Art. 518-octies of the Italian Criminal Code);*
- *Violation relating to the disposal of cultural property (Article 518-novies of the Italian Criminal Code);*
- *Illegal importation of cultural heritage (Art. 518-decies of the Italian Criminal Code);*

<sup>52</sup> Article added by Law No. 22/2022.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- *Illegal removal or export of cultural heritage (Art. 518-undecies of the Italian Criminal Code);*
- *Destruction, dispersion, deterioration, defacement, vandalism and unlawful use of cultural or landscape heritage (Article 518-duodecies of the Italian Criminal Code);*
- *Counterfeiting of works of art (Article 518-quaterdecies of the Italian Criminal Code).*

**Art. 25-duodevicies**, Money laundering of cultural heritage and devastation and looting of cultural and landscape heritage<sup>53</sup> :

- *Laundering of cultural heritage (Art. 518-sexies of the Italian Criminal Code);*
- *Devastation and looting of cultural and landscape heritage (Art. 518-terdecies of the Italian Criminal Code).*

**Art. 12, Law No. 9/2013**, Liability of entities for administrative offences resulting from criminal offences [constitute a prerequisite for entities operating in the virgin olive oil supply chain]:

- *Adulteration and counterfeiting of food substances (Article 440 of the Italian Criminal Code);*
- *Trade in counterfeit or adulterated foodstuffs (Art. 442 of the Italian Criminal Code);*
- *Trade in harmful foodstuffs (Art. 444 of the Italian Criminal Code);*
- *Counterfeiting, alteration or use of distinctive signs of intellectual property or industrial products (Article 473 of the Italian Criminal Code);*
- *Introduction into the State and trade in products with false marks (Article 474 of the Italian Criminal Code);*
- *Fraud in the exercise of 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 false marks (Article 517 of the Italian Criminal Code);*
- *Counterfeiting of geographical indications and designations of origin of agri-food products (Article 517-quater of the Italian Criminal Code).*

**Law No. 146/2006**, Transnational offences (the following offences, if committed in a transnational manner, constitute grounds for the administrative liability of entities):

<sup>53</sup> Article added by Law No. 22/2022.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- *Provisions against illegal immigration (Article 12, paragraphs 3, 3-bis, 3-ter and 5, of the consolidated text referred to in Legislative Decree No. 286/1998);*
- *Association for the purpose of illicit trafficking in narcotic drugs or psychotropic substances (Article 74 of the Consolidated Law referred to in Presidential Decree No. 309/1990);*
- *Criminal association for the purpose of smuggling foreign manufactured tobacco (Article 291-quater of the Consolidated Law referred to in Presidential Decree No. 43/1973)*
- *Inducement not to make statements or to make false statements to the judicial authorities (Article 377-bis of the Criminal Code);*
- *Aiding and abetting (Article 378 of the Italian Criminal Code);*
- *Criminal association (Article 416 of the Italian Criminal Code);*
- *Mafia-type association, including foreign associations (Article 416-bis of the Italian Criminal Code).*

**Legislative Decree No. 129/2024**, Adaptation of national legislation to Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets and amending Regulations (EU) No. 1093/2010 and (EU) 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937:

- *Responsibility of the institution (Art. 34 Legislative Decree 129/2024);*
- *Prohibition of insider dealing (Art. 89 Regulation (EU) 2023/1114);*
- *Prohibition of unlawful disclosure of inside information (Art. 90 Regulation (EU) 2023/1114);*
- *Prohibition of market manipulation (Art. 91 Regulation (EU) 2023/1114).*

\*

As previously highlighted, the **231 Offences** identified as potentially susceptible to being committed within the scope of the Company's activities are those relating to **Offence Risk Areas 1, 2, 3, 4, 5 and 6**.

However, the **Company** undertakes to take into account the recommendations made by **the SB** in its annual report or during the course of its operations regarding the advisability



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

of adding further special sections to the **MOG** with regard to **Areas at Risk of Offences** not currently included in **the MOG**.

### 13. CRIMINAL PROCEEDINGS AND SANCTIONS APPLICABLE TO THE ENTITY

The **Decree** introduced the principle that the entity is liable with its own assets for offences committed in its interest or to its advantage by **Senior Managers** and **Subordinates**.

In the event of criminal proceedings being brought against one or more **senior managers** or **subordinates** who are charged with **offences under Article 231** committed in the interest or to the advantage of the entity, the Public Prosecutor shall record in the General Register of Criminal Offences kept by the Public Prosecutor's Office with jurisdiction over the territory ( ) the identifying details of the entity, the personal details of its legal representative and the **231 offence** on which the offence attributed to the entity is based.

Even if the perpetrator of **the 231 offence** is not identified or is not punishable, the Public Prosecutor shall nevertheless proceed with the above registration if he or she becomes aware of the administrative offence.

From that moment on, proceedings are initiated that are in all respects equivalent to ordinary criminal proceedings.

These proceedings consist of a preliminary investigation phase, during which the Public Prosecutor may request the Preliminary Investigating Judge to apply precautionary measures against the entity.

This phase – if criminal proceedings are brought – will be followed by the actual trial, during which the judge will have to ascertain the offence related to the crime alleged against the **senior manager** or **subordinate**, as well as the actual interest or advantage that the entity derived from the commission of that offence.

The judge must also assess the suitability of **the MOG** and verify whether it has been correctly and effectively implemented.

In the event of conviction, the entity will always be subject to a financial penalty, while



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

the other penalties provided for in **the Decree** will apply if the specific conditions indicated therein are met.

The penalties provided for in the Decree are as follows: (i) financial penalties, (ii) disqualification penalties, (iii) confiscation and (iv) publication of the judgment.

### **13.1. Financial penalty**

The financial penalty is governed by Articles 10 et seq. of **the Decree** and must be applied in all cases where the Entity is found liable.

The financial penalty is applied in 'quotas' and determined by the judge in a number not less than one hundred and not more than one thousand (based on the seriousness of the offence, the degree of the entity's liability, the action taken to eliminate or mitigate the consequences of the offence and to prevent further offences from being committed).

The value of each instalment ranges from a minimum of €258.23 to a maximum of €1,549.37. This amount is set '*on the basis of the economic and financial conditions of the entity in order to ensure the effectiveness of the penalty*' (Articles 10 and 11, paragraph 2, of the Decree).

Article 12 of **the Decree** provides for a series of cases in which the financial penalty is reduced. These are summarised in the following table, with an indication of the reduction applied and the conditions for its application.

	Requirements
$\frac{1}{2}$ (and may not exceed €103,291.00)	<ul style="list-style-type: none"> <li>• The perpetrator committed the offence primarily in their own interest or that of third parties, and the entity did not derive any benefit or derived only a minimal benefit from it;</li> <li>• The financial damage caused is particularly minor.</li> </ul>
from 1/3 to 1/2	(Before the opening statement of the first instance trial)



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

	<ul style="list-style-type: none"> <li>•The entity has fully compensated for the damage and eliminated the harmful or dangerous consequences of the offence or has in any case taken effective measures to do so; or</li> <li>•An organisational model suitable for preventing offences of the type that occurred has been implemented and made operational.</li> </ul>
from 1/2 to 2/3	<p>(Before the opening statement of the first instance trial)</p> <ul style="list-style-type: none"> <li>•The entity has fully compensated for the damage and eliminated the harmful or dangerous consequences of the offence, or has in any case taken effective measures to do so; and</li> <li>•An organisational model suitable for preventing offences of the type that occurred has been implemented and made operational.</li> </ul>

### **13.2. Disqualification sanctions**

The disqualification sanctions provided for in **the Decree** apply only in relation to **the offences** for which they are expressly provided and, in particular:

- a) offences committed in relations with the Public Administration (Articles 24 and 25 of **the Decree**);
- b) computer crimes and unlawful data processing (Article *24-bis* of **the Decree**);
- c) organised crime offences (Article *24-ter* of **the Decree**);
- d) offences involving counterfeit currency, credit cards and revenue stamps (Article *25-bis* of **the Decree**);



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

- e) crimes against industry and commerce (Article *25-bis.1* of **the Decree**);
- f) the crime of corruption between private individuals referred to in Article 2635, paragraph 3, of the Italian Civil Code and the crime of incitement to corruption between private individuals referred to in Article 2635 *bis*, paragraph 1, of the Italian Civil Code (Article *25 ter* of **the Decree**);
- g) offences committed for the purposes of terrorism and subversion of the democratic order (Article *25-quater* of **the Decree**);
- h) the offence of female genital mutilation (Article *25-quater.1* of **the Decree**);
- i) crimes against the individual (Article *25-quinquies* of **the Decree**);
- j) manslaughter and serious or very serious injury committed in violation of the rules on health and safety at work (Article *25-septies* of **the Decree**);
- k) receiving stolen goods, money laundering and the use of money, goods or benefits of illegal origin (Article *25-octies* of **the Decree**);
- l) crimes relating to copyright infringement (Article *25-novies* of **the Decree**);
- m) transnational crimes identified in Article 10 of Law 146/2006 (Law ratifying and implementing the United Nations Convention and Protocols against transnational organised crime);
- n) environmental offences (Article *25-undecies* of **the Decree**);
- o) crimes of racism and xenophobia (Article *25-duodecies* of **the Decree**);
- p) crimes of fraud in sports competitions, illegal gambling or betting, and gambling using prohibited devices (Article *25-quaterdecies* of **the Decree**);
- q) tax offences (Article *25-quinquiesdecies* of **the Decree**).

Specifically, the disqualification sanctions are as follows:

- A. disqualification from carrying out business activities;
- B. suspension or revocation of authorisations, licences or concessions functional to the commission of the offence;
- C. prohibition from contracting with the Public Administration, except for the purpose of obtaining public services;



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

D. exclusion from benefits, financing, contributions and subsidies, and/or revocation of those already granted;

E. prohibition from advertising goods or services.

Disqualification sanctions may be applied, pursuant to Article 13 of **the Decree**, if at least one of the following conditions is met:

- a) *"the entity has derived significant profit from the offence and the offence was committed by persons in senior positions or by persons subject to the direction of others when, in this case, the commission of the offence was determined or facilitated by serious organisational deficiencies"*;
- b) *"in the event of repeated offences"*<sup>54</sup> .

In any case, disqualification sanctions shall not be applied when the offence was committed in the prevailing interest of the perpetrator or third parties and the entity derived minimal or no advantage from it, or the financial damage caused is particularly minor.

Disqualification sanctions shall also not be applied if the entity has taken the remedial measures provided for in Article 17 **of the Decree** and, more specifically, when the following conditions are met:

- a) *"the entity has fully compensated for the damage and eliminated the harmful or dangerous consequences of the offence or has in any case taken effective measures to that end"*;
- b) *"the entity has eliminated the organisational deficiencies that led to the offence by adopting and implementing organisational models suitable for preventing offences of the type that occurred"*;
- c) *"the entity has made the profits obtained available for confiscation"*.

Disqualification sanctions shall have a duration of not less than three months and not more than two years, and the choice of the measure to be applied and its duration shall be

---

<sup>54</sup> Pursuant to Article 20 of **the Decree**, 'recidivism occurs when an entity, already convicted at least once for an offence related to a crime, commits another offence within five years of the final conviction'.



CHAPTER	TITLE	REV. 0.1
MOG-PG	ORGANISATION AND MANAGEMENT MODEL PURSUANT TO LEGISLATIVE DECREE NO. 231/2001 - GENERAL PART	DATE 12/06/25

made by the judge on the basis of the criteria indicated above for the determination of the financial penalty, *"taking into account the suitability of the individual sanctions to prevent offences of the type committed"* (Article 14 of **the Decree**).

Similarly, pursuant to Article 45 **of the Decree**, if there are serious indications that the Entity is liable for an administrative offence dependent on a crime and there are well-founded and specific elements that suggest a real danger that offences of the same nature as those being prosecuted will be committed, at the request of the public prosecutor, the judge may decide by order to apply one of the disqualification sanctions provided for in Article 9, paragraph 2, of the Decree as a precautionary measure.

The most serious sanction, disqualification from carrying out the activity, is residual in nature compared to the other disqualification sanctions and is applied only when the imposition of other sanctions is inadequate.

### **13.3 Confiscation**

Pursuant to Article 19 of the **Decree**, the conviction shall always be accompanied by the confiscation – including by equivalent value – of the price (compensation given or promised to a specific person as consideration for the commission of the offence) or the profit (immediate economic gain obtained) from the offence, except for the part that can be returned to the injured party and without prejudice to the rights acquired by third parties in good faith.

The penalty of confiscation may be preceded by the seizure of the profit or price of the offence, or their equivalent.

### **13.4 Publication of the conviction**

The conviction may be published in the main national newspapers at the **Company's** expense.