

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

ANNEX 1 – OFFENSES COVERED BY THE DECREE

1. Misappropriation of funds, fraud against the state, a public body or the European Union or for the purpose of obtaining public funds, computer fraud against the state or a public body, and fraud in public procurement (Article 24):

- Misappropriation of public funds (Article 316 *bis* of the Italian Criminal Code);
- Unlawful receipt of public funds (Article 316-*ter* of the Italian Criminal Code);
- Fraud against the state or a public body or the European Union (Article 640, paragraph 2, no. 1, Italian Criminal Code);
- Aggravated fraud for the purpose of obtaining public funds (Article 640 *bis* of the Italian Criminal Code);
- Computer fraud (Article 640-*ter* of the Italian Criminal Code);
- Fraud in public procurement (Article 356 of the Italian Criminal Code);
- Interference with the freedom of public auctions (Article 353 of the Italian Criminal Code);
- Interference with the freedom of the contractor selection process (Article 353 *bis* of the Italian Criminal Code);
- Agricultural fraud (Article 2 of Law 898/1986).

2. Computer crimes and unlawful processing of data (Article 24 *bis*):

- Computer documents (Article 491 *bis* of the Italian Criminal Code);
- Unauthorized access to a computer or telecommunications system (Art. 615 *ter* of the Italian Criminal Code);
- Possession, dissemination, and unlawful installation of equipment, codes, and other means designed to access computer or telecommunications systems (Article 615 *quater* of the Italian Criminal Code);
- Illegal interception, prevention or interruption of computer or telecommunications communications (Article 617 *quater* of the Italian Criminal Code);
- Possession, dissemination, and unlawful installation of equipment and other means designed to intercept, prevent, or interrupt computer or telecommunications communications (Article 617 *quinquies* of the Italian Criminal Code);
- Extortion through computer crimes (Article 629, paragraph 3, Italian Criminal Code);

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

- Damage to information, data, and computer programs (Article 635 *bis* of the Italian Criminal Code);
- Damage to public or public interest information, data, and computer programs (Article 635-*ter* of the Italian Criminal Code);
- Damage to computer and telecommunications systems (Article 635 *quater* of the Italian Criminal Code);
- Possession, dissemination, and unlawful installation of computer equipment, devices, or programs intended to damage or interrupt a computer or telecommunications system (Article 635 *quater*. 1 of the Italian Criminal Code);
- Damage to computer and telecommunications systems of public interest (Article 635 *quinquies* of the Italian Criminal Code);
- Computer fraud by a person providing electronic signature certification services (Article 640 *quinquies* of the Italian Criminal Code);
- Violation of regulations on national cyber security (Article 1, paragraph 11, Decree Law No. 105/2019, converted with amendments into Law No. 133/2019).

3. Organized crime offenses (Article 24-*ter*)¹ :

- Criminal association (Article 416 of the Italian Criminal Code);
- Mafia-type associations, including foreign ones (Article 416 *bis* of the Italian Criminal Code);
- Aggravating and mitigating circumstances for crimes related to mafia activities (Article 416 *bis*.1 of the Italian Criminal Code);
- Political-mafia electoral exchange (Article 416-*ter* of the Italian Criminal Code);
- Kidnapping for the purpose of extortion (Article 630 of the Italian Criminal Code);
- Associations for the purpose of illicit trafficking in narcotic or psychotropic substances (Article 74, Presidential Decree No. 309 of October 9, 1990);
- Crimes of 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

¹ The crime of criminal association is to be understood as a particular form of the predicate offenses already identified and, therefore, has not been specifically associated with one or more sensitive activities in the mapping. Specifically, this offense can be committed when three or more persons (with a binding association, an organization, and a criminal plan) associate for the purpose of committing more than one of the crimes already identified in the mapping.

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

weapons or parts thereof, explosives, illegal weapons and multiple common firearms (Article 407, paragraph 2, letter a), number 5), of the Italian Criminal Code).

4. Embezzlement, misappropriation of money or movable property, extortion, undue influence to give or promise benefits, corruption (Article 25):

- Embezzlement (Article 314, paragraph 1, of the Italian Criminal Code);
- Misappropriation of money or movable property (Article 314 bis of the Italian Criminal Code);
- Embezzlement by taking advantage of another person's mistake (Article 316 of the Italian Criminal Code);
- Extortion (Article 317 of the Italian Criminal Code);
- Corruption in the exercise of official duties (Article 318 of the Italian Criminal Code);
- Corruption for acts contrary to official duties (Article 319 of the Italian Criminal Code);
- Aggravating circumstances (Article 319 *bis* of the Italian 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);
- Corruption of a person entrusted with 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 Italian 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 Community or international parliamentary assemblies or international organizations and of officials of the European Community and foreign states (Article 322 *bis* of the Italian Criminal Code);
- Trafficking in illicit influences (Article 346 *bis* of the Italian Criminal Code).

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

5. Counterfeiting of currency, public credit cards, revenue stamps, and instruments or signs of recognition (Article 25 bis):

- Counterfeiting of currency, spending and introduction into the State, by prior agreement, of counterfeit currency (Article 453 of the Italian Criminal Code);
- Alteration of currency (Article 454 of the Italian Criminal Code);
- Spending and introducing counterfeit currency into the country without prior agreement (Article 455 of the Italian Criminal Code);
- Spending counterfeit coins received in good faith (Article 457 of the Italian Criminal Code);
- Falsification 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 of watermarked paper used 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 coins, stamp duty or watermarked paper (Article 461 of the Italian Criminal Code);
- Use of counterfeit or altered stamped documents (Article 464, paragraphs 1 and 2, Italian Criminal Code);
- Counterfeiting, alteration or use of trademarks or distinctive signs or patents, models and designs (Article 473 of the Italian Criminal Code);
- Introduction into the country and trade in products bearing false marks (Article 474 of the Italian Criminal Code);

6. Crimes against industry and commerce (Article 25 bis.1):

- Disruption of industry or commerce (Article 513 of the Italian Criminal Code);
- Unfair 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 the exercise of trade (Article 515 of the Italian Criminal Code);
- Sale of food substances as genuine when they are not (Art. 516 of the Italian Criminal Code);
- Sale of industrial products with false markings (Article 517 of the Italian Criminal Code);

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

- 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 of agri-food products (Article 517 *quater* of the Italian Criminal Code);

7. Corporate crimes (Article 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);
- False prospectuses (Article 2623, paragraphs 1 and 2, of the Italian Civil Code);²
- False statements in reports or communications by auditing firms (Article 2624, paragraphs 1 and 2, Italian Civil Code);³
- Obstruction of control (Article 2625, paragraph 2, Italian Civil Code);
- 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 (Article 2633 of the Italian Civil Code);
- Unlawful influence on the shareholders' meeting (Article 2636 of the Italian Civil Code);
- Market manipulation (Article 2637 of the Italian Civil Code);

² It should be noted that this article was repealed by Article 34 of Law No. 262 of December 28, 2005.

³ It should be noted that the article was repealed by Article 37, paragraph 34, of Legislative Decree No. 39 of January 27, 2010.

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

- Obstruction of the functions of public supervisory authorities (Article 2638, paragraphs 1 and 2, Italian Civil Code);
- Corruption between private individuals (Article 2635, paragraph 3, Italian Civil Code);
- Instigation to corruption between private individuals (Article 2635 *bis* of the Italian Civil Code);
- False or omitted declarations for the issue of the preliminary certificate (Article 54 of Legislative Decree No. 19/2023).

8. Crimes with the aim of terrorism or subversion of the democratic order (Article 25 quater):

- Subversive associations (Article 270 of the Italian Criminal Code)
- Associations with the aim of terrorism, including international terrorism, or subversion of the democratic order (Article 270 *bis* of the Italian Civil Code);
- Aggravating and mitigating circumstances (Article 270 *bis*.1 of the Criminal Code);
- Assistance to members (Article 270 *ter* of the Italian Criminal Code);
- Enlistment for the purposes of terrorism, including international terrorism (Article 270 *quater* of the Italian Criminal Code);
- Organization of transfers for terrorist purposes (Article 270 *quater*. 1 of the Italian Criminal Code);
- Training for activities for terrorist purposes, including international terrorism (Article 270 *quinques* of the Italian Criminal Code);
- Financing of conduct for terrorist purposes (Article 270 *quinques*.1 of the Italian Criminal Code);
- Removal of property or money subject to seizure (Article 270 *quinques*.2 of the Italian Criminal Code);
- Possession of material for terrorist purposes (Article 270 *quinques*.3 of the Italian Criminal Code);
- Conduct for terrorist purposes (Article 270-*sexies* of the Italian Criminal Code);
- Attempted terrorist or subversive acts (Article 280 of the Italian Criminal Code);

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

- Terrorist acts with lethal 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 terrorist or subversive purposes (Article 289-*bis* of the Italian Criminal Code);
- Kidnapping for the purpose of coercion (Article 289-*ter* of the Italian Criminal Code);
- Instigation to commit any of the crimes provided for in sections 1 and 2 (Article 302 of the Italian Criminal Code)
- Political conspiracy through agreement (Article 304 of the Italian Criminal Code);
- Political conspiracy through association (Article 305 of the Italian 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 Italian Criminal Code);
- Seizure, hijacking or destruction of an aircraft (Article 1 of Law No. 342/1976);
- Damage to ground installations (Article 2 of Law No. 342/1976);
- Penalties (Art. 3 Law No. 422/1989);
- Active repentance (Art. 5 Legislative Decree 625/1979);
- International Convention for the Suppression of the Financing of Terrorism, New York, December 9, 1999 (Art. 2).

9. Practices involving female genital mutilation (Art. 25 quater 1):

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

10. Crimes against the individual (Article 25 quinquies):

- Reduction or maintenance in slavery or servitude (Article 600 of the Italian Criminal Code);
- Child prostitution (Article 600 *bis*, paragraphs 1 and 2, of the Italian Criminal Code);
- Child pornography (Article 600-*ter* of the Italian Criminal Code);
- Possession of or access to pornographic material (Article 600 *quater* of the Italian Criminal Code);

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

- Virtual pornography (Article 600 *quater.1* of the Italian Criminal Code);
- Tourist initiatives aimed at exploiting child prostitution (Article 600 *quinquies* of the Italian Criminal Code);
- Trafficking in persons (Article 601 of the Italian Criminal Code);
- Purchase and sale of slaves (Article 602 of the Italian Criminal Code);
- Illegal intermediation and exploitation of labor (Article 603 *bis* of the Italian Criminal Code);
- Solicitation of minors (Article 609-11 of the Italian Criminal Code);

11. Market abuse (Article 25 *sexies*):

- Insider trading (Article 184 of Legislative Decree 58/1998);
- Market manipulation (Article 185 of Legislative Decree 58/1998);
- Prohibition of insider trading and unlawful disclosure of inside information (Article 14 of EU Regulation No. 596/2014);
- Prohibition of market manipulation (Art. 15 of EU Regulation No. 596/2014).

12. Transnational crimes, introduced by Law 146/2006:

- Criminal association (Article 416 of the Italian Criminal Code);
- Mafia-type association, including foreign associations (Article 416 *bis* of the Italian Criminal Code);
- Criminal association for the purpose of smuggling manufactured tobacco (Article 86 of Legislative Decree 141/2024);
- Association for the purpose of illicit trafficking in narcotic or psychotropic substances (Presidential Decree 309/1990, Article 74);
- Provisions against illegal immigration (Legislative Decree 286/1998, Article 12);
- Inducement not to make statements or to make false statements to the judicial authorities (Article 377 *bis* of the Italian Criminal Code);
- Aiding and abetting (Article 378 of the Italian Criminal Code).

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

13. Manslaughter and serious or very serious injury committed in violation of accident prevention and health and safety at work regulations (Article 25 septies):

- Manslaughter (Article 589 of the Italian Criminal Code);
- Negligent personal injury (Article 590 of the Italian Criminal Code).

14. Receiving stolen goods, money laundering, and use of money, goods, or benefits of illicit origin, as well as self-laundering (Article 25-octies):

- Receiving stolen goods (Article 648 of the Italian Criminal Code);
- Money laundering (Article 648 *bis* of the Italian Criminal Code);
- Use of money, goods or benefits of unlawful origin (Article 648-*ter* of the Italian Criminal Code);
- Self-laundering (Article 648-*ter* 1 of the Italian Criminal Code).

15. Offenses relating to non-cash payment instruments and fraudulent transfer of value (Article 25-octies.1):

- Misuse 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 to commit crimes involving non-cash payment instruments (Article 493 *quater* of the Italian Criminal Code);
- Computer fraud (Article 640-*ter*, paragraph 2, of the Italian Criminal Code);
- Any other crime against public trust, against property or which in any case offends the property provided for by the Criminal Code, when it concerns payment instruments other than cash;
- Fraudulent transfer of assets (Article 512 *bis* of the Italian Criminal Code).

16. Crimes relating to copyright infringement introduced by Law 99/2009 and amended by Law 166/2024 (Article 25 novies):

- Making available to the public, in a telematic network system, through connections of any kind, a protected intellectual work or part thereof (Article 171, first paragraph, letter a *bis*) Law 633/41);

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

- Offences referred to in the previous point committed on works belonging to others not intended for publication if they result in damage to honor or reputation (Article 171, third paragraph, Law 633/41);
- Unlawful duplication, for profit, of computer programs; importation, distribution, sale, or possession for commercial or business purposes, or leasing of programs contained in media not marked in accordance with Law 633/1941; preparation of means to remove or circumvent the protection devices of computer programs (Article 171 *bis*, first paragraph, Law 633/41);
- 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 rental of databases (Article 171 *bis*, second paragraph, Law 633/41);
- Unlawful duplication, reproduction, transmission, or public dissemination by any means, in whole or in part, of intellectual works intended for television, cinema, or the sale or rental of discs, tapes, or similar media, or any other medium containing phonograms or videograms of musical, cinematographic, or audiovisual works or sequences of moving images; literary, dramatic, scientific or educational works, musical or dramatic musical works, multimedia works, even if included in collective or composite works or databases; unauthorized reproduction, duplication, transmission or dissemination, sale or trade, transfer for any purpose or unauthorized importation of more than fifty copies or specimens of works protected by copyright and related rights; the introduction into a telematic network, through connections of any kind, of a work of intellectual property protected by copyright, or part thereof (Article 171 *ter*, Law 633/41);
- False certification of compliance with the obligation to affix SIAE marks, as well as those affixed by collective management organizations or independent management entities (Article 171 *septies*, Law 633/41);
- Fraudulent production, sale, importation, promotion, installation, modification, use for public or private purposes of devices or parts of devices designed to decode or make accessible to any person, by means of a device requiring a decoding device or a decoding device, audiovisual transmissions with access conditionally provided by means of a wireless, satellite, cable, analogue or digital transmission (Article 171 *octies*, Law 633/41).

17. Inducement not to make statements or to make false statements to the judicial authorities (Article 25-decies):

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

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

18. Environmental crimes (Article 25-undecies):

- Environmental pollution (Article 452 *bis* of the Italian Criminal Code);
- Environmental disaster (Article 452 *quater* of the Italian Criminal Code);
- Negligent crimes 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);
- Organized activities for the illegal trafficking of waste (Art. 452 *quaterdecies* of the Italian Criminal Code);
- Killing, destruction, capture, removal, or possession of specimens of protected wild animal or plant species (Article 727 *bis* of the Italian Criminal Code);
- Destruction or deterioration of habitats within a protected site (Article 733 *bis* of the Italian Criminal Code);
- Criminal penalties (Article 137, paragraphs 2, 3, 5, 11, and 13 of Legislative Decree 152/2006 "T.U.A.");
- Unauthorized waste management activities (Art. 256, paragraphs 1, 3, and 5 of Legislative Decree 152/2006 "TUA");
- Site remediation (Article 257, paragraphs 1 and 2 of Legislative Decree 152/2006 "T.U.A.");
- Violation of obligations to communicate, keep mandatory records, and forms (Article 258, paragraph 4, second sentence of Legislative Decree 152/2006 "T.U.A.");
- Illegal trafficking of waste (Article 259, paragraph 1 of Legislative Decree 152/2006 "T.U.A.");
- Computerized system for monitoring the traceability of waste (Article 260 *bis* of the Consolidated Environmental Act);⁴
- Penalties (Article 279, paragraph 5 of Legislative Decree 152/2006 "T.U.A.");

⁴ It should be noted that SISTRI was repealed with effect from January 1, 2019, by Article 6, paragraph 2, letter a), of Decree Law No. 135 of December 14, 2018; therefore, this case must be considered implicitly repealed.

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

- Import, export, possession, use for profit, purchase, sale, display or possession for sale or for commercial purposes of protected species (Law No. 150/1992, Articles 1, 2, 3-bis and 6);
- Cessation and reduction of the use of harmful substances (Article 3, paragraph 6 of Law 549/1993);
- Intentional and negligent pollution caused by ships (Articles 8 and 9 of Legislative Decree 202/2007)
- Prohibition of abandonment (Article 192 of Legislative Decree 152/2006)

19. Employment of third-country nationals whose stay is irregular (Article 25-duodecies):

- Employment of third-country nationals whose stay is irregular (Article 22, paragraph 12 bis, Legislative Decree No. 286/98);
- Provisions against illegal immigration (Article 12, paragraphs 3, 3 bis, 3 ter and 5, Legislative Decree No. 286/1998);

20. Racism and xenophobia (Article 25 terdecies):

- Propaganda and incitement to commit crimes for reasons of racial discrimination (Article 604 *bis* of the Italian Criminal Code);

21. Fraud in sports competitions, illegal gambling or betting, and gambling using prohibited devices (Article 25 quaterdecies):

- Fraud in sports competitions (Article 1 of Law 401/1989);
- Illegal gambling or betting (Article 4 of Law 401/1989).

22. Tax offenses (Article 25 quinquiesdecies):

- Fraudulent declaration using invoices or other documents for non-existent transactions (Article 2 of Legislative Decree 74/2000);
- Fraudulent declaration by other means (Article 3 of Legislative Decree 74/2000);
- Unfaithful declaration (Article 4 of Legislative Decree 74/2000);
- Omission of declaration (Article 5 of Legislative Decree 74/2000);
- Issuing invoices or other documents for non-existent transactions (Article 8 of Legislative Decree 74/2000);

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

- Concealment or destruction of accounting documents (Article 10 of Legislative Decree 74/2000);
- Undue compensation (Article 10 *quater* of Legislative Decree 74/2000);
- Fraudulent evasion of tax payments (Article 11 of Legislative Decree 74/2000).

23. Smuggling (Article 25 *sexiesdecies*):

- Smuggling by failure to declare (Article 78 of Legislative Decree 141/2024);
- Smuggling due to false declaration (Article 79 of Legislative Decree 141/2024);
- Smuggling in the movement of goods by sea, air, and on border lakes (Article 80 of Legislative Decree 141/2024);
- Smuggling for improper use of imported goods with total or partial reduction of duties (Article 81 of Legislative Decree 141/2024);
- Smuggling in the export of admitted goods and refund of duties (Article 82 of Legislative Decree 141/2024);
- Smuggling in temporary export and in special use and processing regimes (Article 83 of Legislative Decree 141/2024);
- Smuggling of manufactured tobacco (Article 84 of Legislative Decree 141/2024);
- Aggravating circumstances of the crime of smuggling manufactured tobacco (Article 85 of Legislative Decree 141/2024);
- Criminal association for the purpose of smuggling manufactured tobacco (Article 86 of Legislative Decree 141/2024);
- Aggravating circumstances of smuggling (Article 88 of Legislative Decree 141/2024);
- Evasion of assessment or payment of excise duty on energy products (Article 40 of Legislative Decree 504/1995);
- Evasion of assessment or payment of excise duty on manufactured tobacco (Article 40 bis of Legislative Decree 504/1995);
- Aggravating circumstances of the crime of evading the assessment or payment of excise duty on tobacco (Article 40-ter of Legislative Decree 504/1995);
- Mitigating circumstances (Article 40 *quater* of Legislative Decree 504/1995);

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

- Sale of manufactured tobacco without authorization or purchase from persons not authorized to sell (Article 40 *quinquies* of Legislative Decree 504/1995);
- Illegal manufacture of alcohol and alcoholic beverages (Article 41 of Legislative Decree 504/1995);
- Association for the clandestine manufacture of alcohol and alcoholic beverages (Article 42 of Legislative Decree 504/1995);
- Evasion of excise duty on alcohol and alcoholic beverages (Article 43 of Legislative Decree 504/1995);
- Aggravating circumstances (Article 45 of Legislative Decree 504/1995);
- Alteration of devices, marks, and labels (Article 46 of Legislative Decree 504/1995);
- Deficiencies and surpluses in the storage and circulation of products subject to excise duty (Article 47 of Legislative Decree 504/1995);
- Irregularities in circulation (Article 49 of Legislative Decree 504/1995);
- General provisions (Article 61 of Legislative Decree 504/1995);
- Consumption tax on products substituted for tobacco products (Article 62 *quater* of Legislative Decree 504/1995);
- Excise duty on products containing nicotine (Article 62 *quater 1* of Legislative Decree 504/1995);
- Excise duty on products ancillary to smoking tobacco (Article 62 *quinquies* of Legislative Decree 504/1995).

24. Crimes against cultural heritage (Article 25-septiesdecies):

- Theft of cultural property (Article 518 *bis* of the Criminal Code);
- Misappropriation of cultural property (Article 518 *ter* of the Italian Criminal Code);
- Receiving stolen cultural property (Article 518 *quater* of the Italian Criminal Code);
- Falsification of private documents relating to cultural property (Article 518-*octies* of the Italian Criminal Code);
- Violations relating to the disposal of cultural property (Article 518-*novies* of the Italian Criminal Code);
- Illegal importation of cultural property (Article 518-*decies* of the Italian Criminal Code);

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

- Illegal removal or export of cultural heritage (Art. 518-undecies of the Italian Criminal Code);
- Destruction, dispersion, deterioration, defacement, defilement, 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).

25. Money laundering of cultural heritage and devastation and looting of cultural heritage and landscape (Article 25-duodecies):

- Recycling 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).

26. Crimes against animals (Art. 25 undecies):

- Killing of animals (Article 544 bis of the Italian Criminal Code);
- Mistreatment of animals (Article 544-ter of the Italian Criminal Code);
- Prohibited shows or events (Article 544 quater of the Italian Criminal Code);
- Prohibition of animal fighting (Art. 544 quinquies of the Italian Criminal Code);
- Killing or harming animals belonging to others (Art. 638 of the Italian Criminal Code).

27. Legislative Decree 129/2024 [Adaptation of national legislation to Regulation (EU) 2023/1114 of the European Parliament and of the Council of May 31, 2023, on markets in crypto-assets and amending Regulations (EU) No. 1093/2010 and (EU) No. 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937] ⁵

- Prohibition of insider trading (Article 89 of Regulation (EU) 2023/1114);
- Prohibition of unlawful disclosure of inside information (Article 90 of Regulation (EU) 2023/1114);
- Prohibition of market manipulation (Article 91 of Regulation (EU) 2023/1114).

⁵ It should be noted that Article 34 (Liability of the entity) of Legislative Decree No. 129 of 2024 provides for the liability of the company in the event that a violation of the prohibition referred to in Articles 88, 89, and 90 of Regulation (EU) 2023/1114 is committed in its interest or to its advantage.

Attachment to the Organization and Management Model pursuant to Legislative Decree 231/2001

28. Attempted crimes (Article 26):

- Attempted crime (Article 56 of the Criminal Code).