“CATALOGUE OF OFFENCES”

Summary catalogue of predicate offences and administrative infringements from which direct liability of companies (and entities) may derive (Italian Legislative Decree no. 231 of 8 June 2001)

updated as per Legislative Decree no. 75 of 14 July 2020 Implementation of EU Directive 2017/1371 on the fight against fraud to the Union’s financial interests by means of criminal law

Articles of Leg. Decree no. 231 of 8 June 2001 and categories of underlying offences	***Underlying offences***
Article 24 *(Misappropriation of funds, fraud against the State or a public body or the European Union or to obtain public funds and computer fraud against the State or a public body and fraud in public supplies)*	- Embezzlement to the detriment of the State or other public entity (art. 316-*bis* of the Criminal Code) - Misappropriation of funds to the detriment of the State (art. 316-*ter* of the Criminal Code) - Fraud to the detriment of the State or other public entity (art. 640, 2nd paragraph, no. 1 of the Criminal Code) - Aggravated fraud for the obtainment of public funds (art. 640-*bis* of the Criminal Code) - Computer fraud to the detriment of the State or other public entity (art. 640-*ter* of the Criminal Code) - Fraud in public supplies - Fraud against the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development (art. 2 l. 898/1986)
Article 24-*bis* *(Computer crimes and unlawful data processing)* *in connection with Law no. 48 of 18 March 2008*	- Computer fraud (art. 640-*ter* of the Criminal Code) - Computer documents (Falsehood in a public or private computer document having force of legal evidence) (art. 491-*bis* of the Criminal Code) - Improper access to an IT or telecommunications system (art. 615-*ter* of the Criminal Code) - Detention and illegal distribution of access codes to IT or telecommunications systems (art. 615-*quater* of the Criminal Code) - Distribution of equipment, devices or computer programs intended to damage or interrupt an IT or telecommunications system (art. 615-*quinquies* of the Criminal Code) - Illegal interception, prevention or interruption of IT or telematic communications (art. 617-*quater* of the Criminal Code) - Installation of equipment suited to intercepting, preventing or interrupting IT or telecommunications (art. 617-*quinquies* of the Criminal Code) - Damage of IT information, data and programs (art. 635-*bis* of the Criminal Code) - Damage of IT information, data and programs used by the State or by other public entity or in any event of public utility (art. 635-*ter* of the Criminal Code) - Damage of IT or telecommunications systems (art. 635-*quater* of the Criminal Code) - Damage of IT or telecommunications systems of public utility (art. 635-*quinquies* of the Criminal Code) - Computer fraud by the person providing certification services for electronic signature (art. 640-*quinquies* of the Criminal Code)

	- Crimes referred to in article 1, paragraph 11 of Decree-Law no. 105 of 21 September 2019 on national cyber security
Art. 24-*ter* *(Organized crimes)*	- Criminal association (art. 416, paragraph 6 of the Criminal Code) aimed at committing any one of the following crimes *(i)* enslavement or maintenance in slavery (art. 600 of the Criminal Code), (ii) people trafficking (art. 601 of the Criminal Code), (iii) purchasing and selling of slaves (art. 602 of the Criminal Code), as well as (iv) referred to in art. 12, paragraph 3-bis of the consolidated law on provisions concerning the governing of immigration and rules on the condition of foreigners - Mafia-type association, including foreign ones (art. 416-*bis* of the Criminal Code) - Political mafia electoral exchange (art. 416-*ter* of the Criminal Code) - Kidnapping of a person for the purpose of extortion (art. 630 of the Criminal Code) - Provisions against illegal immigration (art. 12, Leg. Decree no. 286 of 25 July 1998)
Article 25 *(Offences against the Public Administration)* *(Bribery, undue inducement to give or promise utility and corruption)*	- Extortion in office (art. 317 of the Criminal Code) - Bribery for a deed within official duties (art. 318 of the Criminal Code) - Bribery for a deed that goes against official duties (art. 319 of the Criminal Code) - Judicial corruption (art. 319-*ter* of the Criminal Code) - Undue inducement to give or promise benefits (art. 319-*quater* of the Criminal Code) - Bribery of a person in charge of a public service (art. 320 of the Criminal Code) - Penalties for the bribe-giver (art. 321 of the Criminal Code) - Instigation to bribery (art. 322 of the Criminal Code) - Embezzlement, extortion, undue inducement to give or promise benefits, bribery and instigation to corruption of members of Bodies of the European Community and officials of the European Community and of foreign countries (art. 322-*bis* of the Criminal Code) - Pecuniary reparation (art. 322-*quater* of the Criminal Code) - Mitigating circumstances (art. 323-*bis* of the Criminal Code) - Selling of illicit influences (art. 346-bis Criminal Code) - Embezzlement (art. 314 paragraph 1 of the Criminal Code) to the extent it may negatively affect the financial interests of the European Union - Embezzlement through profit from the error of others (art. 316 of the Criminal Code) to the extent it may negatively affect the financial interests of the European Union - Abuse of authority (art. 323 of the Criminal Code) to the extent it may negatively affect the financial interests of the European Union
Article 25-*bis* *(Offences envisaged under Law 409/01 "Urgent provisions in view of the introduction of the Euro")*	- Counterfeiting money, spending and introducing counterfeit money into the State, in conspiracy with others (art. 453 of the Criminal Code) - Altering money (art. 454 of the Criminal Code) - Spending and introducing counterfeit money into the State, not in conspiracy with others (art. 455 of the Criminal Code) - Unknowingly passing counterfeit money (art. 457 of the Criminal Code) - Counterfeiting revenue stamps, introduction into the State, purchasing,

	possessing or circulating counterfeit revenue stamps (art. 459 of the Criminal Code) - Counterfeiting of watermark paper for producing banknotes or revenue stamps (art. 460 of the Criminal Code) - Making or possessing watermarks or instruments for the purpose of counterfeiting money, revenue stamps or watermark paper (art. 461 of the Criminal Code) - Using counterfeit or altered revenue stamps (art. 464 of the Criminal Code) - Counterfeiting, alteration or use of distinctive marks of intellectual works or industrial products, such as patents, models and drawings (art. 473 of the Criminal Code) - Introducing into the State and selling products bearing counterfeit marks (art. 474 of the Criminal Code)
Article 25-*bis*. 1 Crimes against industry and trade	- Infringement of the freedom of commerce or industry (art. 513 of the Criminal Code) - Illegal competition through threats or violence (art. 513-*bis* of the Criminal Code) - Frauds against national industries (art. 514 of the Criminal Code) - Fraud in the conduct of commerce (art. 515 of the Criminal Code) - Sale of non-genuine foodstuffs as genuine (art. 516 of the Criminal Code) - Sale of industrial products with false signs (art. 517 of the Criminal Code) - Manufacture and sale of goods made by usurping industrial property rights (art. 517-*ter* of the Criminal Code) - Counterfeiting of geographical indications or designations of origin of agricultural food products (art. 517-*quater* of the Criminal Code)
Article 25-ter *(Corporate crimes)*	- False corporate reporting (art. 2621, 2621-*bis* and 2621-*ter* of the Civil Code) - False corporate reporting of listed companies (art. 2622 of the Civil Code) - Obstructions of controls (art. 2625 of the Civil Code) - Undue repayment of contributions (art. 2626 of the Civil Code) - Unlawful distribution of profits and reserves (art. 2627 of the Civil Code), Unlawful dealing in the stocks or shares of the Company or its parent company (art. 2628 of the Civil Code) - Illegal transactions to the detriment of the creditors (art. 2629 of the Civil Code) - Failure to disclose conflicts of interest (art. 2629-*bis* of the Civil Code) - Fictitious capital formation (art. 2632 of the Civil Code) - Improper distribution of the company's assets by its liquidators (art. 2633 of the Civil Code) - Private corruption (art. 2635 of the Civil Code) - Enticement to private corruption (art. 2635-bis of the Civil Code) - Unlawfully influencing the Shareholders' Meeting (art. 2636 of the Civil Code) - Market rigging (art. 2637 of the Civil Code) - Obstruction to the duties of the public supervisory authorities (art. 2638 of the Civil Code)

Article 25-*quater* *(Crimes for the purpose of terrorism or subversion of the democratic order)*	- Associations for the purposes of terrorism or subversion of the democratic order (art. 270-*bis* of the Criminal Code) - Assistance to associates (art. 270-*ter* of the Criminal Code) - Recruitment for purpose of terrorism including international terrorism (art. 270-*quater* of the Criminal Code) - Training for purpose of terrorism including international terrorism (art. 270-*quinquies* of the Criminal Code) - Conducts for purposes of terrorism (art. 270-*sexies* of the Criminal Code) - Attack for purposes of terrorism and subversion (art. 280 of the Criminal Code) - Act of terrorism with lethal or explosive devices (art. 280-*bis* of the Criminal Code) - Kidnapping for purposes of terrorism or subversion (art. 289-*bis* of the Criminal Code) - Instigation to commit any of the crimes referred to in chapters one and two (art. 302 of the Criminal Code) - Urgent measures for the protection of the democratic order and public safety (art. 1 of Law Decree no. 625 of 15 December 1979, converted with amendments into Law no. 15 of 6 February 1980) - Crimes referred to in the International Convention for the Suppression of Terrorism Financing (New York, 9 December 1999) - Instigation to commit crimes (art. 414 of the Criminal code) and others.
Article 25-*quater* 1 *(Mutilation of female genital organs)*	- Practices of mutilating female genitals (art. 583-*bis* of the Criminal Code)
Article 25-*quinquies* *(Crimes against the person)*	- Enslaving or keeping people enslaved (art. 600 of the Criminal Code) - Child prostitution (art. 600-*bis* of the Criminal Code) - Child pornography (art. 600-*ter* of the Criminal Code) - Possession of pornographic material (art. 600-*quater* of the Criminal Code) - Virtual pornography (art. 600-*quarter* 1 of the Criminal Code) - Tourism initiatives aimed at exploiting child prostitution (art. 600-*quinquies* of the Criminal Code) - Human trafficking (art. 601 of the Criminal Code) - Purchasing and selling of slaves (art. 602 of the Criminal Code) - Unlawful intermediation and exploitation of labour (art. 603-*bis* of the Criminal Code) - Enticement of minors (art. 609-*undecies* of the Criminal Code)
Article 25-*sexies* *(Market abuse)*	- Insider trading (art. 184 of TUF) - Market rigging (art. 185 of TUF) TUF = Leg. Decree no. 58/1998 (Consolidated Law on Finance)
Article 25-*sexies* *(Administrative infringements concerning market abuse)*	- Insider trading (art. 187-*bis* TUF) - Market manipulation (art. 187-*ter* TUF) in connection with art. 187-*quinquies* TUF

Article 25-*septies*, in connection with Law no. 123 of 3 August 2007 and Leg. Decree no. 81 of 9 April 2008 *(Crimes related to safety in the workplace)*	- Manslaughter (art. 589 of the Criminal Code) - Serious or grievous bodily injury (art. 590, paragraph 3, of the Criminal Code) committed with violation of regulations on the protection of health and safety in the workplace N.B. Sanctions for the employer and the executive ([1]) (art. 55 Leg. Decree no 81 of 09 April 2008)
Article 25-*octies* in connection with Leg. Decree no. 231 of 21 November 2007 "Implementation of Directive 2005/60/EC concerning the prevention of the use of the financial system for the purpose of money laundering proceeds of criminal activities and of financing terrorism as well as directive 2006/70/EC bearing execution measures" *(Offences related to financial crimes and money laundering)*	- Receiving of stolen goods (art. 648 of the Criminal Code) - Money laundering (art. 648-*bis* of the Criminal Code) - Employment of money, goods and utilities of illegal origin (art. 648-*ter* of the Criminal Code) - Self-money laundering (art. 648-*ter* of the Criminal Code)
Art. 25-*novies* *(Crimes related to violation of copyright)*	- art. 171, paragraph 1, letter a-bis), and paragraph 3, l.a. - art. 171-*bis*, l.a. - art. 171-*ter*, l.a. - art. 171-*septies* l.a. - art. 171-*octies* l.a. l.a. = Law no. 633 of 22 April 1941 *(Protection of copyright and other rights connected with its exercise)*
Article 25-*decies* *(Induction not to leave statements or to make false statements to the court)*	- Inducement not to make or to make false statements before the judicial authority (art. 377-*bis* of the Criminal Code)
Article 25-*undecies* *(Environmental related crimes)*	- Killing, destruction, capture, taking or possession of specimens of protected wild fauna or flora species (Article 727-*bis* of the Criminal Code) - Destruction or deterioration of habitats within a protected site (Article 733-*bis* of the Criminal Code) - Regulations on the subject of the environment (Article 137, Leg. Decree no. 152 of 3 April 2006, dumping of industrial wastewater), in particular: - Discharges on the soil (Article 103, Leg. Decree no. 152 of 3 April 2006), - Discharges in the soil and in groundwater (Article 104, Leg. Decree no 152 of 03 April 2006) - Discharges into sewers (Article 107, Leg. Decree no. 152 of 3 April 2006) - Discharges of hazardous substances (Article 108, Leg. Decree no 152 of 03

([1]) 1. Employer punished with arrest from three to six months or with a fine from € 2,500.00 to € 6,400.00:

a) for the breach of article 29, paragraph 1;

b) whosoever fails to deal with appointment of the persons responsible for the prevention and protection service within the terms of art. 17, paragraph 1, letter B), or breach of article 34, paragraph 2;

2. In the cases foreseen under paragraph I, letter a) the punishment of a term of imprisonment from four to eight months is applied if the breach is committed:

a) in the firms referred to in article 31, paragraph 6, letters a), b), c), d), f) and g);

b) in firms that carry out activities that expose workers to biological risks referred to in article 268, paragraph I letters c) and d), from explosive atmospheres, carcinogenic substance, mutagens and activities of maintenance, removal, disposal or clean-up of asbestos;

c) for the activities governed by Title IV featuring the combined presence of a number of enterprises and whose presumed work is not less than 200 man-days.

	April 2006) - Unauthorised waste management (Article 256, Leg. Decree no 152 of 03 April 2006) - Reclamation of sites (Article 257, Leg. Decree no 152 of 03 April 2006) - Breach of duties of notification, keeping of mandatory registers and questionnaires (Article 258, Leg. Decree no 152 of 03 April 2006) - Illegal waste trafficking (Article 259, Leg. Decree no 152 of 03 April 2006) - Activities organised for the illegal trafficking of waste (Article 452-*quaterdecies* of the Criminal Code) - IT system for waste traceability control (SISTRI) (Article 260-*bis* (*), Leg. Decree no 152 of 03 April 2006) - Sanctions for violating emission limit values (Article 279, Leg. Decree no. 152 of 3 April 2006) - Wilful or negligent pollution (Articles 8 and 9, Leg. Decree no. 202 of 6 November 2007) (concerning ships) - Negligent pollution - Stratospheric ozone and environmental protection measures (Article 3, Law no. 549 of 28 December 1993; EC Regulation no. 3093 of 15 December 2004) - Implementation of Directive 2005/35/EC relating to pollution caused by ships and consequent sanctions (Wilful pollution, Article 8, Leg. Decree no. 202 of 6 November 2007) (Negligent pollution, Article 9, Leg. Decree no. 202 of 6 November 2007) Included by Law no. 68 of 22 May 2015, bearing "Provisions on the subject of crimes against the environment" (date of effectiveness 29 May 2015) - Environmental pollution (art. 452-*bis* of the Criminal Code) - Environmental disaster (art. 452-*quater* of the Criminal Code) - Culpable crimes against the environment (art. 452-*quinquies*, in connection with articles 452-*bis* and *quater*, of the Criminal Code) - Organised crimes aggravated by the fact that they are aimed (including concurrently) at the commission of crimes present in Title VI-b*is* of the Criminal Code (art. 452-*octies* of the Criminal Code) - Traffic and abandonment of highly radioactive materials (art. 452-*sexies* of the Criminal Code)
Art. 25-*duodecies* (*Employment of illegally staying third-country nationals*)	- Employment of illegally staying third-country nationals or whose stay permit has expired – and for which no request for renewal was made within the terms of the law - or has been revoked or cancelled (art. 22, paragraph 12 and 12-bis, Leg. Decree no 286 of 25 July 1998) Aggravating circumstances: more than three workers involved; underage workers, exposed to situations of serious danger having regard to the characteristics of job and of the work conditions. - Offence concerning acts aimed at procuring the illegal entry of foreign workers and at facilitating illegal immigration (art. 12 of Italian Leg. Decree no. 286/1998)
Art. 25-*terdeciesi* *(Racism and xenophobia)*	- Instigation to commit offences with the aim of racial, ethnical or religious discrimination (art. 604-bis criminal code) if based on holocaust revisionism.
art. 25-*quaterdecies* *(Fraud in sports competitions, illegal gaming or betting and gambling by means of*	- Fraud in sports competitions (art. 1 Law no. 401 of 13 December 1989 Interventions in the field of illegal gambling and betting and protection of fairness in the conduct of sporting events)

prohibited devices)	- Illegal gambling or betting (art. 4 of the aforementioned law)
art. 25-*quinquiesdecies* *(Tax offences) (referred to in Legislative Decree no. 74 of 10 March 2000 "New rules on offences relating to income and value added tax, pursuant to article 9 of Law no. 205 of 25 June 1999".)*	- Fraudulent tax return through the use of invoices or other documents for non-existent transactions (art. 2, paragraph 1 and paragraph 2-bis, Leg. Decree no. 74 of 10 March 2000) - Fraudulent tax return by means of other artifices (art. 3 of Leg. Decree no. 74 of 10 March 2000) - Issue of invoices or other documents for non-existent transactions (art. 8, paragraph 1 and paragraph 2-bis, Leg. Decree no. 74 of 10 March 2000) - Hiding or destruction of accounting documents (art. 10 Leg. Decree no. 74 of 10 March 2000) - Fraudulent evasion of the payment of taxes (art. 11 of Leg. Decree no. 74 of 10 March 2000) - Untrue tax return (art. 4 Leg. Decree 74/2000) if the VAT-related fraud is transnational in nature and if the evaded amount is at least € 10 million - Omitted tax return (art. 5 Leg. Decree 74/2000) if the VAT-related fraud is transnational in nature and if the evaded amount is at least € 10 million - Undue offsetting (art. 10-quater Leg. Decree 74/2000) if the VAT-related fraud is transnational in nature and if the evaded amount is at least € 10 million
art. 25-*sexiesdecies (Contraband)*	- Offences under Presidential Decree no. 43/1973
Transnational crimes governed by Law no. 146 of 16 March 2006 ([2])	- Inducement not to make or to make false declarations to judicial authorities (art. 377-*bis* of the Criminal Code) - Aiding and abetting (art. 378 of the Criminal Code) - Criminal association (art. 416 of the Criminal Code) - Mafia-type association (art.416-*bis* of the Criminal Code) - Association for the purpose of smuggling foreign processed tobacco (art. 291-*quater* of D.P.R. no. 43 of 23 January 1973) - Association with the aim of illegally trafficking narcotic or psychotropic drugs (art. 74 Consolidated Text of D.P.R. no. 390 of 9 October 1990) - Trafficking of migrants (art.12, paragraph 3, 3-*bis*, 3-*ter* and 5 Consolidated Text of Leg. Decree no. 286 of 25 July 1998)

([2]) A “transnational crime” is deemed to be the crime punished with a term of imprisonment of no less than the maximum of four years, if an organised crime group is involved, as well as: a) if committed in more than one State; b) or if committed in one State, but a substantial part of its preparation, planning, management or control occurs in another State; c) or is committed in one State, but an organised crime group dedicated to committing criminal acts in more than one State is involved; d) or is committed in one State, but has substantial effects in another State.