



GEODIS CL ITALIA S.p.A.

GENERAL PART.

**of the MODEL OF ORGANIZATION,
MANAGEMENT AND CONTROL EX D.LGS. N.
231/2001**



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GENERAL PART.

1. THE ADMINISTRATIVE LIABILITY OF ENTITIES UNDER LEGISLATIVE DECREE NO. 231/2001 AND ITS EVOLUTION

1.1. Legislative Decree No. 231 of June 8, 2001

Legislative Decree No. 231 of June 8, 2001, bearing the "*Regulations on the administrative liability of legal entities, companies and associations, including those without legal personality*" (hereinafter, "**Decree**"), in implementation of the legislative delegation contained in Art. 11 of Law No. 300 of September 29, 2000, introduced against entities, a regime of administrative liability, comparable to criminal liability, in the event that certain specific offenses are committed in the interest¹ or to the advantage² of the entities themselves by:

- a) persons who hold functions of representation, whether organic or voluntary, of administration or management of the entity or one of its organizational units (with financial and functional autonomy) or who exercise, even de facto, the management and control of the entity (so-called "**senior**" persons)³ ;
- b) persons subject to the direction or supervision of one of the persons referred to in paragraph (a) (so-called "**subordinate**" subjects).

Thus, the old principle *societas delinquere non potest*⁴ was overcome and an autonomous liability of the legal person was enucleated.

As for the recipients of the new form of liability, the Decree specifies that they are "*entities provided with legal personality, companies and associations, including those without legal personality*."⁵ . Excluded from the list of recipients, however, are the State, territorial public entities (Regions, Provinces, Municipalities and Mountain Communities), noneconomic public entities and, in general, all entities that perform functions of constitutional importance (Chamber of Deputies, Senate of the Republic, Constitutional Court, General Secretariat of the Presidency of the Republic, C.S.M., CNEL)⁶ .

¹ According to the traditional approach, developed with reference to intentional crimes, interest has a subjective nature. It refers to the volitional sphere of the natural person acting and is assessable at the time of the conduct: the natural person must not have acted against the enterprise. If he or she committed the crime in his or her personal interest, for the entity to be liable, it is necessary that this interest coincides at least in part with that of the enterprise (see also Cass., V Sez. pen., Sent. no. 40380, 2012). In this regard, we note the recent orientation of the Supreme Court, which seems to highlight the notion of interest also in an objective key, enhancing the finalistic component of the conduct (Cass., II Sect. pen., sent. no. 295/2018; Cass., IV Sect. pen., sent. no. 3731/2020).

² Advantage is characterized as a complex of benefits - especially of a patrimonial nature - derived from the crime, which can be assessed after the commission of the crime (see also Cass., II Sect. pen., sent. no. 295/2018), including in terms of saving expenses (see also Cass., IV Sect. pen., sent. no. 31210/2016, Cass., IV Sect. pen., sent. no. 3731/2020).

³ Members of the Entity's administration and control bodies may be qualified as apical, whatever system is chosen among those indicated by the Legislator (sole director, board of directors, joint or disjoint administration). The group of persons in so-called "top position," in addition to directors and auditors, must also include, in accordance with Article 5 of the Decree, the general manager, executive directors with financial and functional autonomy, as well as those in charge of secondary offices and sites/establishments, who may also take on the status of "employers" under the terms of the current occupational health and safety regulations. These individuals may be linked to the company either by a subordinate employment relationship or by other private relationships (e.g., mandate, agency, institutive preposition, etc.).

⁴ It was ruled out that a company could appear in the capacity of a defendant in a criminal trial.

⁵ The United Sections of the Supreme Court in Judgment No. 28699 of 2010 held S.p.A.'s with mixed public-private participation to be subject to Decree 231.

⁶ The attempt to include sole proprietorships among the recipients of the regulation of the criminal liability of entities has been overcome. Indeed, the jurisprudence of legitimacy has confirmed that Decree 231 can only apply to collective entities (Cass., VI sez. pen., 30085/2012).

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1.2. The predicate offenses

For the purpose of establishing administrative liability *under the Decree*, only specific types of crimes (so-called predicate offenses) are identified as relevant in Section III of Chapter I of the Decree⁷.

As of the date of approval of this document, the predicate offenses belong to the following categories:

- Wrongful receipt of disbursements, fraud against the state, a public agency or the European Union or for the purpose of obtaining public disbursements, computer fraud against the state or a public agency, and fraud in public supplies (Article 24);
- Computer crimes and unlawful data processing (Article 24-bis);
- Organized crime offenses (Article 24-ter);
- Embezzlement, extortion, undue inducement to give or promise benefits', bribery and abuse of office (Art. 25);
- Forgery of money, public credit cards, revenue stamps, and identification instruments or signs (Article 25-bis);
- Crimes against industry and trade (Article 25-bis.1);
- Corporate crimes (Article 25-ter);
- Crimes for the purpose of terrorism or subversion of the democratic order provided for in the Criminal Code and special laws (Art. 25-quater);
- Female genital mutilation practices (Article 25-quater.1);
- Crimes against individual personality (Art. 25-quinquies);
- Market abuse (Article 25-sexies);
- Manslaughter and grievous or very grievous bodily harm committed in violation of occupational health and safety regulations (Art. 25-septies);
- Receiving, laundering and using money, goods or benefits of illicit origin, and self-money laundering (Art. 25-octies);
- Crimes involving non-cash payment instruments (Art. 25-octies1)
- Copyright infringement crimes (Article 25-novies);
- Inducement not to make statements or to make false statements to judicial authorities (Article 25 - decies);
- Environmental crimes (Art. 25-undecies);
- Employment of third-country nationals whose stay is irregular (Art. 25-duodecies);
- Racism and xenophobia (Art. 25 - terdecies);
- Fraud in sports competitions, abusive gaming or betting and gambling exercised by means of prohibited devices (Article 25-quaterdecies);
- Tax crimes (art.25 - quinquiesdecies);
- Smuggling (Art. 25-sexiesdecies);
- Crimes against cultural heritage (Art. 25-septiesdecies);
- Laundering of cultural property and devastation and looting of cultural and scenic property (Art. 25-duodevicies);

⁷ The "catalog" of predicate offenses relevant under the Decree is constantly expanding. While, on the one hand, there is a strong push from the EU bodies, on the other hand, also at the national level, numerous bills have been submitted aimed at including additional offenses. This document is a courtesy and unofficial English language translation of the Italian language version of the Organization, Management and Control Model



- Attempted crimes (Art. 26);
- Other cases of market abuse (Article 187-quinquies TUF);
- Transnational crimes (Art. 10 Law No. 146 of March 16, 2006).

The above list of offenses is susceptible to changes and additions by the Legislature. Hence the need for constant verification of the adequacy of that system of rules that constitutes - as will be said - the Organization, Management and Control Model, provided for by the Decree and functional for the prevention of crimes.

For the detailed list of crimes and administrative offenses, please refer to Annex 1 of the Model "The Predicate Crimes," in which the heading of the offenses is indicated. The relevance of each crime for the Company and the consequent applicability of the provision covering it are discussed in detail in the document "Annex to Special Part A of the Organization, Management and Control Model ex. Legislative Decree No. 231/2001."

1.3. Crimes committed abroad

By virtue of Article 4 of Decree 231, an entity that has its head office in the territory of the State may also be held accountable before an Italian criminal court for the administrative offence dependent on crimes committed abroad, in the cases and under the conditions provided for in Articles 7 to 10 of the Criminal Code and provided that the State of the place where the act was committed does not proceed against it.

The Decree, however, makes this possibility subject to the following conditions:

- the crime must be committed abroad by a person functionally related to the entity, as defined in Article 5, paragraph 1, of the Decree;
- the general conditions for prosecution set forth in Articles 7 to 10 of the Criminal Code must be met in order to prosecute in Italy a crime committed abroad;
- the entity must have its head office in the territory of Italy;
- the request of the Minister of Justice, possibly subject to the punishment of the offender, must also be made against the entity itself;
- the state in which the crime was committed should not proceed against the entity.

These rules apply to crimes committed entirely abroad by apical or subordinate persons. For criminal conduct that occurred even in part in Italy, the principle of territoriality pursuant to Article 6 of the Criminal Code applies, according to which *"the crime is considered to have been committed in the territory of the State, when the action or omission, which constitutes it, has taken place there in whole or in part, or the event that is the consequence of the action or omission has occurred there."*

1.4. Sanctions

Under Article 9 of the Decree, the penalties applicable to entities as a result of the commission of the offense are:



- i. pecuniary: they have an afflictive (sanctioning) and non-compensatory nature and are calculated by the judge on the basis of a system of quotas (in a number not less than one hundred nor more than one thousand), according to the seriousness of the fact, the degree of responsibility of the entity and the activity carried out by the entity to eliminate or mitigate the consequences of the illegal act and to prevent the commission of further offenses. The amount of each portion ranges from a minimum of €258.23 to a maximum of €1,549.37 and is determined by the judge, also taking into consideration the entity's economic and property conditions. The amount of the financial penalty, therefore, is determined by multiplying the first factor (number of shares) by the second factor (amount of the share). Article 12 of Decree 231 provides that the amount of the financial penalty is reduced if: - the offender committed the act in his or her own predominant interest or in the interest of third parties and the entity did not gain an advantage or gained a minimal advantage; the pecuniary damage caused is of particular tenuousness.

Similarly, reductions in the penalty are provided for when, prior to the declaration of the opening of the first instance hearing, the entity has fully compensated for the damage and eliminated the harmful or dangerous consequences of the crime or has otherwise effectively done so; or an organizational model suitable for preventing crimes of the kind that have occurred has been adopted and made operational.

- ii. disqualification (art. 9, para. 2):

- Disqualification from engaging in the business;
- The suspension or revocation of authorizations, licenses or concessions functional to the commission of the offense;
- the prohibition of contracting with the public administration, except for obtaining a public service; this prohibition may also be limited to certain types of contracts or certain administrations;
- The exclusion from benefits, financing, contributions or subsidies and the possible revocation of
- Those granted;
- A ban on advertising goods or services.

Disqualifying sanctions have the characteristic of limiting or conditioning the company's activity, and in the most serious cases go so far as to paralyze the entity (disqualification from carrying out the activity); they also have the purpose of preventing behavior related to the commission of crimes.

These penalties apply only in the cases expressly provided for in the Decree, in addition to the monetary penalties, when at least one of the following conditions is met:

- a) the entity has derived a significant profit from the crime and the crime has been committed by individuals in senior positions or by individuals under the direction of others and, in this case, the commission of the crime was determined or facilitated by serious organizational deficiencies;
- b) In case of repeated offenses.

They do not apply, however, when:

- the perpetrator committed the act in the predominant interest of himself or a third party, and the entity did not gain any or minimal advantage from it;



- the property damage caused is of particular tenuousness.

Without prejudice to the application of pecuniary sanctions, disqualification sanctions shall not be applied when, prior to the declaration of the opening of the first instance hearing, the following conditions concur:

- the entity has fully compensated for the damage and eliminated the harmful or dangerous consequences of the crime or has otherwise effectively done so;
- the entity has eliminated the organizational deficiencies that led to the crime through the adoption and implementation of organizational models suitable to prevent crimes of the kind that occurred;
- the entity has made the profit made available for confiscation (Article 17 Decree 231).

Prohibitory sanctions have a duration of not less than three months and not more than two years; definitive application of prohibitory sanctions is possible in the most serious situations described in Article 16 of the Decree.

Article 15 of the Decree stipulates that, instead of the application of the disqualification penalty that results in the interruption of the entity's activity, if special conditions exist, the judge may appoint a commissioner to continue the entity's activity for a period equal to the duration of the disqualification penalty.

It should also be noted that Art. 45 of the Decree provides for the application of the prohibitory sanctions indicated in Art. 9, paragraph 2, also as a precautionary measure when there are serious indications that the entity is responsible for an administrative offense dependent on a crime and there are well-founded and specific elements that make it appear that there is a concrete danger that crimes of the same nature as the one for which the case is being prosecuted will be committed.

Finally, it is noted that the Judicial Authority may, likewise, order:

- The preventive seizure of the things allowed to be confiscated (Art. 53);
- the attachment of the movable and immovable property of the Entity if there is a well-founded reason to believe that the security for the payment of the fine, costs of the proceedings or other sums owed to the State is missing or dissipated (Art. 54).
- Confiscation (mandatory penalty resulting from any conviction);
- Publication of the judgment.

2. THE ADOPTION AND IMPLEMENTATION OF THE ORGANIZATION, MANAGEMENT AND CONTROL MODEL AS AN EXEMPTION FROM ADMINISTRATIVE LIABILITY FOR CRIME UNDER ARTICLE 6 OF LEGISLATIVE DECREE NO. 231/2001 AND ARTICLE 30 OF LEGISLATIVE DECREE NO. 81/2008

2.1. The provisions of the Decree

The Legislature recognizes, in Articles 6 and 7 of the Decree, specific forms of exemption from administrative liability for the Entity.



Specifically, Article 6(I) prescribes that, in cases where the facts of crime are attributable to individuals in an apical position, the Entity is not held liable if it proves that:

- a) adopted and implemented, prior to the commission of the act, a management, organization and control model (hereinafter also only "**Model**") suitable to prevent crimes of the kind that occurred;
- b) has appointed a body, independent and with autonomous powers, to supervise the functioning and compliance of the Model and ensure that it is kept up-to-date (hereinafter also referred to as "**Supervisory Board**" or "**SB**" or even just "**Board**");
- c) the crime was committed by fraudulently circumventing the measures provided for in the Model;
- d) there was no omission or insufficient supervision by the SB.

The content of the Model is identified by the same Article 6, which, in Paragraph II, stipulates that the Entity must:

- i. Identify the activities within the scope of which crimes may be committed;
- ii. Provide specific protocols aimed at planning the formation and implementation of the Entity's decisions in relation to the crimes to be prevented;
- iii. Identify ways of managing financial resources suitable for preventing the commission of crimes;
- iv. Provide for reporting obligations to the SB;
- v. Introduce an appropriate disciplinary system to punish non-compliance with the measures outlined in the Model.

In the case of subordinates, the adoption and effective implementation of the Model means that the Entity will be held liable only in the event that the crime was made possible by the failure to comply with the obligations of management and supervision (combined in paragraphs I and II of Article 7). Subsequent paragraphs III and IV introduce two principles that, although placed within the framework of the above-mentioned rule, appear relevant and decisive for the purpose of exonerating the Entity from liability for both offenses under Article 5 (a) and (b). Notably, it is provided that:

- the Model must provide for appropriate measures both to ensure that the activity is carried out in compliance with the law and to discover risk situations in a timely manner, taking into account the type of activity carried out, as well as the nature and size of the organization;
- the effective implementation of the Model requires periodic verification and amendment of the same if significant violations of legal requirements are discovered or if significant organizational or regulatory changes occur; the existence of an appropriate disciplinary system (a condition, in fact, already provided for by letter e), sub-article 6, paragraph II) also assumes relevance.

A suitable Model must also include:

- a) one or more channels that allow the persons indicated in Article 5, paragraph 1, letters a) and b), to submit, for the protection of the entity's integrity, circumstantiated reports of unlawful conduct, relevant under this Decree and based on precise and concordant elements of fact, or violations of the Model, of which they have become aware by reason of the functions performed; these channels guarantee the confidentiality of the reporter's identity in the activities of managing the



report;

- b) At least one alternative reporting channel that is suitable for ensuring, by means of information technology, the confidentiality of the reporter's identity;
- c) The prohibition of retaliatory or discriminatory acts, whether direct or indirect, against the reporter for reasons directly or indirectly related to the report;
- d) in the disciplinary system adopted pursuant to paragraph 2 (e), sanctions against those who violate the measures for the protection of the reporter, as well as those who maliciously or grossly negligently make reports that turn out to be unfounded.

It should be added, moreover, that with specific reference to the preventive effectiveness of the Model with reference to (culpable) crimes in the field of occupational health and safety, **Article 30 of Legislative Decree No. 81/2008 ("TU SSL")** states that:

"The organization and management model suitable for exemption from administrative liability of legal persons, companies and associations, including those without legal personality under Legislative Decree No. 231 of June 8, 2001, must be adopted and effectively implemented, ensuring a corporate system for the fulfillment of all related legal obligations:

- a) to compliance with legal technical and structural standards related to equipment, facilities, workplaces, chemical, physical and biological agents;*
- b) To the activities of risk assessment and preparation of the resulting prevention and protection measures;*
- c) to activities of an organizational nature, such as emergencies, first aid, contract management, periodic safety meetings, and consultation with workers' safety representatives;*
- d) To health surveillance activities;*
- e) To worker information and training activities;*
- f) to supervisory activities with reference to workers' compliance with safe work procedures and instructions;*
- g) To the acquisition of documentation and certifications required by law;*
- h) To periodic reviews of the application and effectiveness of the procedures adopted."*

Also according to the letter of Art. 30: *"The organizational and management model must provide for appropriate systems of recording the performance of activities. The organizational model must in any case provide, to the extent required by the nature and size of the organization and the type of activity carried out, an articulation of functions that ensures the technical skills and powers necessary for the verification, assessment, management and control of risk, as well as a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the model. The organizational model must also provide for an appropriate control system on the implementation of the same model and the maintenance over time of the conditions of suitability of the measures adopted. The review and possible amendment of the organizational model must be adopted, when significant violations of the rules relating to accident prevention and hygiene at work are discovered, or when there are changes in the organization and activity in relation to scientific and technological progress. Upon first application, business organization models defined in accordance with the UNI-INAIL Guidelines for an occupational health and safety management system (SGSL) of September 28, 2001 or the British Standard OHSAS 18001:2007 are presumed to comply with the requirements of this article for the corresponding parts. For the same purposes, additional business organization and management models may be indicated by the Commission referred to in Article 6"*.

As is well known, from a formal standpoint, the adoption and effective implementation of a Model do not constitute an obligation, but only an option for Entities, which could decide not to comply with the provisions of the Decree without incurring, for that alone, any sanctions. However, the adoption and



effective implementation of a suitable Model are, for Entities, a very important prerequisite to benefit from the exemption provided by the Legislature.

It is also important to keep in mind that the Model is not to be understood as a static tool, but must be considered, conversely, a dynamic apparatus that allows the Entity to eliminate, through a proper and targeted implementation of the same over time, any shortcomings that, at the time of its adoption, it was not possible to identify.

In conclusion, with reference to the adoption and effective implementation of the Model as an exemption from administrative liability for crime under Article 6 of Legislative Decree No. 231/2001, it seems appropriate to indicate below the most recent orientations of the jurisprudence of legitimacy on the point.

On the subject of the liability of legal persons for crimes committed by apical persons, for the purpose of judging the suitability of the Model, the judge is called upon to adopt the epistemic-assessment criterion of the cd. "posthumous prognosis," proper to the imputation of liability for fault: that is, it must ideally place itself at the time when the offense was committed and verify whether the "alternative lawful behavior," that is, the observance of the virtuous organizational model, as it was implemented in practice, would have eliminated or reduced the danger of the occurrence of offenses of the same kind as the one that occurred, not requiring an assessment of "compliance" with the precautionary rules of a global type. In its reasoning, the court specified that the judge must make a concrete verification of the adequacy of the Model and must, therefore, verify whether the natural person's offense is the concretization of the risk that the violated organizational precautionary rule aimed to avoid or, at least, tended to make minimal; or it must ascertain that, if the "suitable" model had been complied with, the event would not have occurred⁸.

Moreover, again on the subject of the liability of entities, the Model, in order to have exempting efficacy, must be adopted with reference to the specific structure and type of activity of the enterprise, clearly and precisely providing for the tasks, individual responsibilities and tools concretely aimed at preventing the commission of offenses presupposed by the entity's liability, and must be effectively implemented, except for the cases referred to in Art. 6, paragraphs 4 and 4-bis, Legislative Decree No. 231 of June 8, 2001, through the establishment of the supervisory body endowed with concrete powers of control, and the provision of periodic review systems, which ensure the maintenance of that Model over time⁹.

2.2. Integrating the standard: the Trade Associations' Guidelines and best practices that inspired the Decree

The Legislature considered it important to specify, in Paragraph III of Article 6, that organization and management models may be adopted on the basis of codes of conduct drawn up by the Associations representing entities and communicated to the Ministry of Justice, which, if appropriate, may make comments.

The various trade associations have thus developed special Guidelines for the construction of the

⁸ Thus Cass. pen. sec. V, Judgment, 02/03/2023, no. 21640

⁹ Thus Cass. pen. sec. III, Judgment, 17/05/2023, no. 27148



Model. In particular, Confindustria, in March 2002, issued Guidelines, which were then partially amended and updated in May 2004, March 2008, March 2014, and most recently in June 2021 (hereinafter, also "**Guidelines**"). All versions of the Confindustria Guidelines have since been deemed adequate by the Ministry of Justice.

Geodis CL Italia, in the construction of its Model, has taken into account, in addition to indications inferable from case law, the indications provided by the Confindustria Guidelines, as most recently updated, as well as the indications set forth in Circular No. 83607/2012 of the General Command of the Guardia di Finanza, specifically providing for the following design phases:

- Risk identification. This phase involves the analysis of the business environment to identify areas or sectors where events harmful to the objectives established by Legislative Decree No. 231/2001 could occur.
- Control system design. In this phase, also known as designing protocols for planning training and implementing the entity's decisions, the existing system within the entity is evaluated and adjustments are made, if necessary, to effectively counter identified risks.

Non-conformity with respect to specific points of the Guidelines does not compromise the validity of the Model, since it must be adapted to the concrete reality of the entity, departing, by nature, from the general indications of the Guidelines.

The crucial components of the control system outlined in the Confindustria Guidelines to ensure the effectiveness of the Organization, Management and Control Model include the following:

- The establishment of ethical principles and behavioral rules in a code of ethics or conduct.
- A clearly defined, updated and formalized organizational system with specific assignment of responsibilities, lines of hierarchical dependence and detailed description of tasks, including compliance with control principles.
- Procedures, manual and/or computerized, that regulate activities with appropriate controls.
- Authorization and signature powers consistent with organizational and management responsibilities, with appropriate spending limits when necessary.
- Control systems capable of early warning of general or specific critical situations, considering all operational risks.
- Staff communications and information characterized by clarity, authority, ubiquity, and efficiency, along with periodic training programs tailored to different levels of recipients.

The Guidelines further specify that the components of the control system must comply with the following principles:

- Verifiability, documentability, consistency and congruence of each operation.
- Application of the principle of separation of functions and segregation of duties, preventing one individual from independently managing an entire process.
- Execution, documentation and verification of controls.
- Stipulation of an appropriate penalty system for violations of the Model's code of conduct and procedures.
- Identification of the requirements of the SB, including autonomy, independence, professionalism and continuity of action.



- Planning for how to manage the financial resources and reporting requirements of the supervisory body.

2.3. The Anti-Mafia Code

In order to prevent possible infiltration by organized crime, as detailed more specifically in the Special Part of the Model, the Company has also taken into account *best practices* on the subject, including the Anti-Mafia Code¹⁰, particularly with regard to "supplier selection criteria."

3. THE MODEL OF ORGANIZATION, MANAGEMENT AND CONTROL OF GEODIS CL ITALIA S.P.A. EX ART. 6 OF THE DECREE AND ART. 30 OF TU SSL

3.1. Geodis CL Italy S.p.A. and its *mission*.

Geodis CL Italia S.p.A. (hereinafter, "Geodis CL"), headquartered in Milan, was incorporated on 04/21/1989, is part of the French Geodis Group (hereinafter, "Group" or "Geodis Group"), and is 100% owned by the shareholder Geodis Holding Italia S.p.A. ("Geodis Holding").

Geodis Group's services have international coverage-direct presence in more than 60 countries and a global network covering 168 countries-with a geographic distribution that allows a single point of access to services. Specifically, Geodis is a leading transportation and logistics company, offering its customers customized solutions spanning its five *business* lines (Supply Chain Optimization, Freight Forwarding, Contract Logistics, Distribution & Express, and Road Transport) and other services and activities, such as: e-Commerce, Express & Parcels Delivery, Industrial Projects, Customs and Foreign Trade.

Specifically, Geodis CL offers services such as warehousing solutions, delivery compliance, value-added services, inbound/outbound and on-site logistics, spare parts management, and reverse logistics (e.g., repair, remarketing, as well as disassembly, disposal, recycling solutions).

The corporate purpose of the Company is as follows.

- *The operation of industrial logistics for third parties;*
- *The study and consultancy in logistics of packaging technique, packing technique, warehousing technique and stock management;*
- *The study and IT consulting in the field of transportation logistics and shipping;*
- *The study, implementation and execution of works in real estate always in the field of logistics and transportation;*
- *The execution on behalf of third parties of works, works and adaptations always in the field of transportation, shipping, logistics, warehousing and stock management;*
- *The business of warehousing and distribution of goods both domestic and international and transit, as well as the performance of any typical freight forwarder and carrier operation, including any customs operation, as well as the operation of freight forwarding, transportation, shipping agency activities, trucking of goods for third parties;*
- *The demolition, scrapping of computerized machines, computers, office machines, electronic*

¹⁰ By Pier Luigi Vigna, Giovanni Fiandaca and Donato Masciandaro.

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equipment, related accessory products;

- *The business of customizing and repairing computers and electronic and telecommunications products in general, with loading and checking of software on them;*
- *The performance of waste disposal and recycling activities and of raw and secondary materials;*
- *The treatment and trade, export and import, wholesale and retail of waste special hazardous and nonhazardous, recoverable wastes of all kinds and species;*
- *The business of assembling and repackaging products and goods, own and third-party;*
- *The activity of storing special products (e.g., but not limited to electronic calculators, pharmaceuticals, food goods) carried out in special environments to be maintained within controlled levels of temperature;*
- *The marketing of salvaged parts, subassemblies, raw and secondary materials, goods in general from third parties as a result of the assignment of customers' rights;*
- *The marketing of gold, silver, palladium and precious metals in general;*
- *The acquisition, exploitation and use of any patent, license or trademark inherent in its corporate purpose.*

The company's *mission* is ensured by a *corporate governance* model that conforms to the company's size and structure (on this point, see section 4 below).

3.2. Preparatory work on updates to the Model. The activities of the Working Group and the assumptions of the Model

Geodis CL, with a view to progressive improvement, has proceeded to formalize its Model, (i) after carrying out an analysis of the entire corporate organizational structure and its control system, in order to verify its adequacy with respect to the purposes of prevention of relevant crimes; (ii) scheduling the implementation of an intervention plan aimed at subjecting its organization and activities to a thorough and complex analysis.

The methodology followed by the working group (the "Working Group") for both the preparation of the Model and subsequent updates consisted of the following steps:

- a) analysis of the Company's preliminary documentation (delegations and powers of attorney, procedures, etc.);
- b) Identification of "key people" with whom to conduct the necessary insights;
- c) interviews of "key people."
- d) Identification of risk areas, sensitive activities and existing controls with reference to the specific areas identified;
- e) Identification of the types of offenses potentially relevant to the Company, among those envisaged by Legislative Decree 231/01;
- f) definition and implementation, with reference to any aspects susceptible to improvement, of action plans for strengthening the internal control system.

Specifically, as part of this process:

- a) a detailed and comprehensive list of "**crime-risk**" areas and related "**sensitive activities**," i.e., the areas of the Company for which, based on the results of the analysis, the risk of committing



offenses theoretically referable to the type of so-called predicate offenses, provided for by the Decree and relevant to the Company, was developed;

- b) For each "crime risk area," moreover, the **types of crimes that can be abstractly conceivable** have been identified, including crimes of an "instrumental" nature;
- c) **controls in place for the purpose of mitigating associated risks** were identified.

In addition, in line with the suggestions of the Confindustria Guidelines, the analysis was also conducted with specific reference to **culpable crimes regarding health and safety in the workplace**, in relation to the entire corporate structure. This is because, with respect to the offenses of homicide and serious or very serious culpable injuries committed in violation of the rules for the protection of health and safety at work (hereinafter, also "OSH"), it is not possible to exclude a priori any sphere of activity, given that this casuistry of offenses can, in fact, invest the entirety of the company's components. The Working Group has, therefore, collected and analyzed relevant OSH documentation (including organizational charts, procedures, risk assessment documents, etc.) necessary for understanding the Company's organizational structure and OSH-related areas.

The result of the work done is set out in this Model consisting of the General Part, Special Part and its Annexes.

3.3. Purpose of the Model

The company adopts this Model with the aim of preventing the commission of the offenses under Decree 231 (known as predicate offenses) by corporate officers, both at the apical level and under the direction of others.

Geodis CL, in keeping with the Group's goal oriented toward responsible growth, is vigorously committed to ensuring conditions of fairness and transparency in the conduct of business activities. This commitment is achieved through the contribution of its employees, protecting the company's position and image, the expectations of stakeholders and the work of its employees.

The Company is committed to ensuring conditions of fairness and transparency in the conduct of business and corporate activities, aware of the importance of having a Model suitable for preventing the commission of unlawful conduct by its directors, employees and collaborators subject to management or supervision by the Company.

The primary objective of the Model is to create a set of principles and control procedures aimed at preventing the commission of crimes established by the Decree. This Model represents the foundation of the corporate governance system and implements a process of spreading a corporate culture based on values such as fairness, transparency and legality.

The Model includes rules, tools and procedures with the intention of providing the Company with an effective organizational, management and control system that is reasonably capable of identifying and preventing conduct that is criminally relevant under Legislative Decree 231/2001. At the same time, it aims to strengthen and improve the internal control system and overall corporate governance.

Internal control and corporate risk management means the set of tools, organizational structures and procedures designed to contribute, through the identification, management and monitoring of the main corporate risks, to sound, proper management in line with the objectives set by the Board of Directors, in compliance with laws and regulations.



The Model, in addition to its main purpose of preventing crimes, aims to:

- Provide information to Model Recipients (as indicated in the section "Model Recipients") on activities at risk of commission of crimes.
- To spread a corporate culture based on ethics and legality, condemning behavior that does not comply with the law, internal regulations and the provisions of this Model.
- Promote a culture of risk control and management through constant control and monitoring garrisons to prevent and counteract relevant offenses under the Decree in a timely manner.
- Give evidence of the existence of an effective organizational structure consistent with the adopted operating model, with particular regard to the clear attribution of powers, the formation of decisions and their transparency and justification, preventive and subsequent controls over acts and activities, and the correctness and truthfulness of internal and external reporting.
- Achieve an effective and efficient business organization with a focus on transparency and traceability of decisions, accountability of resources involved, and internal and external information management.

3.4. Recipients of the Model

Geodis CL Italia S.p.A. has set up the Supervisory Board with the task of supervising the operation, effectiveness and compliance with the Model itself, as well as taking care of its updating.

This Model is intended for the members of the corporate bodies of Geodis CL (meaning the Board of Directors, the Board of Statutory Auditors and its members), managers and employees (located both at the headquarters, branches and campuses/operational units) and anyone working on behalf of or in the interest of the Company itself (including contracted service providers for portage, transportation and logistics activities, collaborators, consultants, other suppliers, business partners, etc.).

The Company promotes the dissemination of the Model through appropriate methods that ensure its effective knowledge by all Recipients. This process takes place in line with the specific characteristics of each Recipient, as explained in more detail in the section "Communication and Training on the Model and Protocols."

The adoption and effective implementation of this system enables the Company to benefit from the exemption from liability provided for in Legislative Decree 231/2001 and to reduce the risk of prejudicial events within acceptable levels by directly intervening on the probability of the event occurring and its impact.

3.5. The structure of the Model

Once the above preparatory activities were completed, the representative documents of the Model were designed and prepared.

In the **General Part**, in addition to an illustration of the contents of the Decree and the function of the Model, the protocols below are represented, which-in accordance with the provisions of the Trade Associations-compose the Model itself:

- The system of internal control and risk management in 231, with particular reference to:



- The *corporate governance* model;
- organizational structure and tools, including those related to occupational health and safety;
- The system of delegations and powers of attorney;
- manual and computer procedures;
- The Code of Ethics;
- The regulation of the Supervisory Board;
- the disciplinary system;
- communication and training;
- The updating of the Model.

In addition, they are attached to the General Part:

- List of predicate offenses;
- Code of Ethics.

The **Special Part**, on the other hand, was structured in two parts:

- **Special Part A**, constructed following the so-called "area-based approach," which therefore contains as many sections (each named "Risk Area") for each of the areas deemed to be at risk of crime. In relation to each "area at risk," the types of offenses deemed potentially feasible are identified, the so-called "sensitive" activities and the related "general" and "specific" control safeguards, designed to mitigate, in the performance of these activities, the commission of the predicate offenses under Legislative Decree 231/01. In addition, the principles of conduct to be observed in the conduct of company activities are defined in order to reduce the risk of commission of crimes ;
- **Special Part B**, relating to the crimes of manslaughter and serious or very serious culpable injury committed in violation of the rules on the protection of health and safety at work, indicating the following aspects:
 - a) The crimes set forth in Article 25f of the Decree;
 - b) the risk factors that exist within the scope of the business activities carried out by the Company;
 - c) Geodis CL's OSH organizational structure;
 - d) The duties and tasks of each category of individuals working within the organizational structure of Geodis CL on OSH;
 - e) The discipline of relations with contractors;
 - f) The modalities of health surveillance;
 - g) Activities related to information and training;
 - h) The activities of documentation management and certification;
 - i) OSH control system, the role of the Occupational Health and Safety Oversight Board, and the connection with other corporate functions;
 - j) The system of recording OSH business activities;
 - k) The review and updating of the Model;



- I) OSH ethical principles and standards of behavior.

4. The INTERNAL CONTROL AND RISK MANAGEMENT SYSTEM OF GEODIS CL ITALIA S.P.A.

The Model, without prejudice to the particular purposes described in Section 3.3 above and related to Legislative Decree 231/2001, is part of the broader management and control system already in place in the company.

Specifically, the Company's internal control system is based not only on the behavioral rules set forth in this Model, but also on the following elements:

- Corporate Governance Model
- Organizational system and separation of roles ("*segregation of duties*")
- Delegations of authority
- Procedural system
- Control and monitoring activities

4.1. The corporate governance model

In light of the peculiarity of its organizational structure and activities, Geodis CL has favored the so-called traditional system.

Therefore, the *corporate governance* system of Geodis CL is currently broken down as follows:

➤ **Membership Assembly**

Given that, at present, the Company has a single shareholder, Geodis Holding, the shareholders' meeting is competent to decide, in ordinary and extraordinary session, on matters reserved to it by the Law or the Articles of Association.

➤ **Board of Directors**

At the time of the adoption of this Model, the Company's governing body is represented by the Board of Directors, consisting of five members, two executive directors, one of whom serves as Chairman, one non-executive director, and two independent directors.

The independent directors are responsible for autonomously overseeing corporate management, helping to ensure that it is carried out in the interests of the Company and in a manner consistent with the objectives of sound and prudent management.

The Board of Directors is vested with the broadest powers for the ordinary and extraordinary administration of the Company.

➤ **Board of Auditors**

At the time of the adoption of the Model, Geodis' supervisory body is represented by the Board of Statutory Auditors, composed of three regular members, including the Chairman, and two alternates.



The Board of Statutory Auditors monitors compliance with the law, regulations, and the Articles of Association, compliance with the principles of proper administration, and, in particular, the adequacy of the administrative and accounting organizational structure adopted by the Company and its actual functioning.

➤ **Auditing Company**

At the time of the adoption of the Model, the audit assignment was reported to be assigned to an external auditing firm.

➤ **Audit, Risk and Related Parties Committee**

The Company, in order to ensure adequate support for the Board of Directors in evaluating the adequacy and effectiveness of the overall internal control and risk management system, as well as in making decisions regarding transactions with related parties and connected persons, has established a Control, Risk and Related Parties Committee, composed of a nonexecutive Director and two independent Directors, one of whom serves as chairman.

➤ **Reporting Committee**

The Company for the purpose of reconnaissance, integration and adjustment of the reporting management process, in line with current regulations and the provisions of the ANAC Guidelines, has established the Reporting Committee as the corporate body responsible for overseeing the management of all reports sent by individuals inside and outside the organization through the appropriate channels, composed of the Head of Internal Audit, the Head of Compliance and the Head of Human Resources & Security.

➤ **Supervisory Board**

The Company has established the Supervisory Board, which is entrusted with the task of supervising the operation of and compliance with the Model and ensuring that it is updated.

Geodis' corporate organization also includes the following second- and third-level control functions:

➤ **Compliance function.**

The Company has established the Compliance Function, autonomous and independent, reporting directly to the CEO, which is responsible for overseeing and managing compliance issues to ensure compliance with the requirements dictated by internal and external regulations and that resources comply with policies and procedures.

➤ **Risk Management Function**

The Company has established the Risk Management Function, autonomous and independent, reporting directly to the CEO, which is responsible for ensuring the oversight of the process of identifying, assessing, managing and controlling the main risks to which the Company is exposed.



➤ Internal Audit Function

In addition, Geodis has established an autonomous and independent **Internal Audit Function**, reporting directly to the Board of Directors, which is responsible for carrying out third-level control activities aimed at verifying the adequacy and effectiveness of the internal control and risk management system, as well as possibly supporting second-level functions in carrying out monitoring activities for which they are responsible.

4.2. Organizational system and separation of roles ("segregation of duties")

4.2.1. Definition of the corporate organizational chart and tasks

The organizational system must conform to the following criteria: (i) separation of roles (so-called "*segregation of duties*"), which implies structuring organizational units in such a way as to avoid functional overlaps and concentration of activities with a high degree of criticality or risk in one person; (ii) clarity, formality and communication, especially with regard to the allocation of responsibilities, definition of hierarchies and assignment of operational activities.

In order to ensure compliance with these criteria, the Company has adopted organizational tools (e.g., organization chart and function chart) to clearly define and internally communicate the roles and responsibilities assigned to each function, and to punctually define hierarchical and functional reporting lines.

The Company's organizational structure is geared toward ensuring, on the one hand, the separation of duties, roles and responsibilities between operational and control functions and, on the other hand, the highest possible efficiency.

At the apex of the organizational structure is the Board of Directors, to which the Chief Executive Officer reports, under whose direct reports the following corporate functions are placed:

- **Legal CL**, which is responsible for providing specialized advice and assistance to management, in the management of legal issues related to the business and further operational activities of the company.
- **Amazon Key Account Management function**, which is responsible for optimizing opportunities, acquiring new business, and developing international customer relationships in order to increase business activity.
- **Operations Support function**, on which depend the functions of: i) **Reengineering**; ii) **Project Management**, which supports the operations department and, where necessary, other business departments in the implementation of strategic projects (with reference to business functions), implementation of new projects and reengineering of existing projects (with reference to operations functions).
- **Technical Procurement function, which is** responsible for managing according to technical specifications received the procurement of equipment and maintenance work at sites.
- **Business Development function**, which is primarily responsible for receiving and/or researching new project/business development opportunities with potential customers, managing the process of data analysis, simulations, planning and designing logistics solutions, and fostering business opportunities by cross-selling between Lines of Business (LoBs) within



the country.

- **Campus Managers, who, are** in charge of ensuring the management, coordination and control of the activities carried out at the relevant Campus, in order to guarantee the execution of the services contracted with clients and manage relations with clients and suppliers within the limits established by the current system of delegations and powers of attorney.

Specifically, the following campuses are present:

- Piacenza Campus, divided, in turn, into seven sites, one located in Busnago, three located in Piacenza and three in Castel San Giovanni. At the organizational level, each facility is managed by a Site Manager together with its operational support team. Each Site Manager reports directly to the Campus Manager.
- Marzano Campus, which in turn is divided into the warehouses located in Copiano, Marzano, Massalengo and Carpiano. At the organizational level, each facility is managed by a Site Manager who reports directly to the Campus Manager.
- Castel San Giovanni Campus, divided into the Castel San Giovanni sites. The Castel San Giovanni Campus, in addition to the function of the Campus Manager, includes an Operational Support, three key accounts, and a Transportation Manager. At the organizational level, each facility is managed by a Site Manager who reports directly to the Campus Manager.
- Northeast Campus, which includes three sites located in Vescovana, Padua, and Boara. At the Northeast Campus, the Campus Manager is supported by the Campus Operations function and the Accounting & General Service function. At the organizational level, each facility is managed by a Site Manager who reports directly to the Campus Manager.
- Rome-Bologna Campus, divided among the sites of: Barberino di Mugello, Sesto Fiorentino, Bentivoglio and Aprilia (Aprilia 1 and Aprilia 2). The Rome-Bologna Campus, in addition to the function of the Campus Manager, provides for a key account. At the organizational level, each facility is managed by a Site Manager who reports directly to the Campus Manager.
- Transportation Campus, which is active nationwide and is not geographically confined to a specific area. The two reference facilities, in particular, are located in Aprilia and Copiano. In the Transportation Campus, the Campus Manager is supported by the EnelX/Eni Warehouse function, the Key Account and the Customs function. There are, in addition, the Transportation Planning, Operations, Customer Service, Administration, Fleet Management and Drivers Office.

The operation of Geodis CL is also ensured and coordinated by the Central Departments, located organizationally within Geodis Holding, which also carry out operational and/or guidance and coordination activities for Geodis CL: Human Resources & Security, Business Excellence & HSE, Legal, Finance, Administration & Business Control, Corporate Sustainability Coordinator, Digital & Technology. In particular, the activities carried out by the Central Departments are managed in accordance with what is regulated within the procedures adopted by Geodis CL. For further aspects regarding the supervision of outsourced activities, please refer to Section 4.2.3 below.

4.2.2. The Organizational Structure in Occupational Health and Safety.



Without prejudice to the in-depth discussion that will be carried out in Special Section B, in the field of occupational health and safety, the Company has equipped itself with an organizational structure that complies with that provided for by current preventive regulations, with a view to eliminating or, where this is not possible, reducing-and, therefore, managing-occupational risks for workers.

Within this organizational structure, the following individuals operate:

- 1) the employer;
- 2) The employer's delegation;
- 3) principals;
- 4) The person in charge of the prevention and protection service (hereinafter, also "RSPP");
- 5) first-aid responders (hereafter, also "APS");
- 6) fire prevention officers (hereinafter, also "API");
- 7) workers' safety representatives (hereafter, also "RLS");
- 8) The competent physician (hereafter, also "MC");
- 9) the emergency team;
- 10) workers.

The tasks and responsibilities of the above-mentioned subjects in the field of OSH are formally defined in accordance with the organizational and functional scheme of the Company, with particular reference to the specific figures operating in this area (RSPP, RLS, competent doctors): in this regard, the Company also makes explicit, when defining the organizational and operational tasks of the entire entity, those related to the safety activities of their respective competence, as well as the responsibilities related to the exercise of these activities, with particular regard to the tasks of the RSPP, RLS, and competent doctors.

The management of issues related to occupational health and safety is carried out with the aim of To provide systematically:

- ✓ To the identification of risks and their assessment;
- ✓ to the identification of appropriate prevention and protection measures with respect to the risks encountered, so that the latter are eliminated or, where this is not possible, minimized and, therefore, managed in relation to the knowledge acquired on the basis of technical progress;
- ✓ To limiting the number of workers exposed to risks to a minimum;
- ✓ to the establishment of appropriate collective and individual protection measures, with the understanding that the former must take priority over the latter;
- ✓ To health monitoring of workers according to specific risks;
- ✓ prevention planning, aiming at a complex that consistently integrates the technical and production conditions of the company with the influence of factors of the environment and work organization, as well as the subsequent implementation of planned interventions;
- ✓ appropriate education, training, communication and involvement of the Model's recipients, within the limits of their respective roles, functions and responsibilities, in OSH-related matters;
- ✓ to the regular maintenance of rooms, equipment, machines and facilities, with special emphasis on the maintenance of safety devices in accordance with manufacturers'



instructions.

The operating methods for the concrete performance of activities and the achievement of the above objectives are defined in company procedures, drawn up in accordance with current prevention regulations, which ensure adequate traceability of processes and activities carried out (see also Special Part B).

4.2.3. Service contracts

With a view to optimizing benefits at the Group level and aiming to respond more and more incisively to the needs of the business and target markets, Geodis CL has outsourced some operations to improve organizational efficiency, rationalize costs and optimize processes.

With specific reference to the processes or process steps outsourced to other companies, it should be noted that, in terms of responsibility, Geodis CL retains, however, the task of supervising the service levels provided by the outsourcer, in line with what has been agreed in the relevant service contract and consistent with best market practices. Criteria and methods by which Geodis CL assigns these tasks and monitors their proper execution have been formally defined. In addition, with regard to the administrative liability of entities, it is expected that the parties undertake to (i) strictly comply with their own Models, with particular attention to the risk areas relevant to the activities managed through the service contract; (ii) mutually notify each other of any violations that may occur and that may be related to the contract and/or its execution. In general, the parties undertake to avoid conduct and behavior that, individually or jointly, could configure any type of offense covered by the Decree. Service contracts specify the adoption of the Code of Ethics by the companies involved.

Regarding these contractual relationships, Geodis CL has adequate safeguards in place to verify the performance delivered and identifies those responsible for verifying proper contractual performance. Specifically, service contract monitoring activities are governed by specific company procedures that outline roles and responsibilities within contractual oversight activities, as well as the methods for ongoing control and monitoring of outsourced activities.

At the Group level, Geodis CL's outsourced activities are identified within the service contract signed with Geodis Holding. Specifically, Geodis Holding, for a fee, agrees to provide Geodis CL with the following services:

- a) Coordination and assistance in external and intra-group relations;
- b) Human Resources Management;
- c) Assistance in management control;
- d) Administrative and accounting assistance;
- e) Treasury Management;
- f) Tax Assistance;
- g) Legal Assistance, Risk Management, Insurance;
- h) IT Coordination;
- i) Safety, Security, Quality and GDPR;
- j) Real Estate Management.



4.3. Delegation and power of attorney system

The system of delegations and powers of attorney currently in place at Geodis is an essential element of the internal control system and, in accordance with the Model, represents an additional device for the prevention of crimes under Legislative Decree 231/01. This system should, in principle:

- Operate as a management tool for the execution of acts of internal or external relevance designed to achieve corporate objectives, consistent with the managerial responsibilities assigned to each individual.
- Establish a preventive mechanism against abuse of functional powers by setting financial limits for each act to safeguard the integrity of the decision-making process and mitigate the risk of undue practices.
- Provide an element of traceability for corporate acts, enabling them to be clearly attributed to the individuals responsible for the relevant adoptions. This aspect helps to ensure individual accountability and consolidate transparency in the company's decision-making dynamics.

As required by good corporate practice and also specified in the Confindustria Guidelines, in the latest version of 2021, the Board of Directors is the body in charge of formally granting and approving delegations to individual directors; signature powers then are assigned by the delegating parties identified from time to time in line with the defined organizational and managerial responsibilities and, where granted the relevant power, with a precise indication of the approval thresholds for expenses. Pursuant to the bylaws, the Chairman of the Board of Directors is vested with the power to represent the company with free signature to execute all resolutions of the Board of Directors whenever not otherwise resolved.

The president also represents the corporation in court, with the power to bring judicial and administrative actions and petitions for all levels of jurisdiction and also for judgments of revocation or cassation, and to appoint attorneys or litigators for this purpose.

The Board of Directors may appoint from among its members one or more Managing Directors or an Executive Committee or give special assignments to individual directors, fixing their powers and remuneration in accordance with the law. In line with the Company's Bylaws, the Managing Director, unless otherwise provided, has the power to represent the company for all acts within his or her powers.

The level of autonomy, power of representation and spending limits assigned to the various holders of delegations and powers of attorney within the Company must always be identified. They must be set in a manner consistent with the role or hierarchical level of the recipient of the delegation or power of attorney within the limits of what is strictly necessary for the performance of the tasks and duties to be assigned.

The Board of Directors may also appoint Directors, as well as attorneys *ad negotia* and delegations in general for certain acts or categories of acts.

The general lines to which acts granting signatory powers adhere are:

- 1) Specification of the delegating party and source of his or her power of attorney or delegation;
- 2) indication of the delegated person, with explicit reference to the function assigned to him or her and the link between the delegations and powers of attorney granted and the



- organizational position held by the delegated person;
- 3) indication of the subject matter, consisting of the listing of the types of activities and acts for which the delegation/delegation is conferred. These activities and acts are always functional and/or closely related to the powers and functions of the delegated person;
 - 4) where granted, indication of the value limits within which the delegate is entitled to exercise the power conferred on him. This value limit is determined according to the role and position held by the delegate within the corporate organization.
 - 5) Provision for joint signature mechanisms when certain amounts of expenditure are exceeded, in accordance with the powers of attorney granted.

The Company undertakes to ensure the timely updating of the system of delegations and signatory powers, due to changes in the corporate structure, so as to be as consistent as possible with the hierarchical - functional organization and the needs of the Company and duly publicized by filing with the Chamber of Commerce.

4.4. Manual and computer procedures

As part of its organizational system, Geodis is committed to developing a set of procedures, both manual and computerized, aimed at regulating the conduct of business activities, in accordance with the principles set forth in the Confindustria Guidelines.

In particular, the procedures prepared by the Company, both manual and computerized, constitute the rules to be followed within the relevant business processes, including providing for the controls to be carried out in order to ensure the correctness, effectiveness and efficiency of the company's activities. In this context, therefore, the Company is committed to ensuring compliance with the following principles:

- **encourage the involvement of more than one person**, in order to achieve an adequate separation of duties, through the juxtaposition of functions, no person should independently manage an entire process, since the different activities that make it up should not be *in toto* assigned to a single individual, but divided among several actors. For this reason, the structure of the company's procedures must guarantee the separation between the phases of: decision-making-authorization-execution-control-recording and archiving of the operations concerning the different company activities, with specific reference to those considered most sensitive, that is, subject to a high risk of crime;
- **adopt measures to ensure that each operation, transaction, action is verifiable, documented, consistent, congruous**; in compliance with the principle of verifiability, the performance of each process must be traceable, both in terms of document storage and at the level of information systems. In order to comply with this principle, it is necessary to construct formalized procedures through which every action, operation, transaction, etc., is adequately verifiable and documented, with particular reference to decision-making processes, as well as authorization and verification mechanisms. This means that every initiative must be characterized by adequate support that facilitates controls and ensures that transactions are properly evidenced. Traceability also serves to ensure greater transparency in business management, making it possible to better identify *process owners* and those involved in certain processes;
- **prescribe the adoption of measures aimed at documenting the controls carried out with**



respect to the operations and/or actions performed. In order to build effective control garrisons, which also meet the aforementioned principles of traceability and transparency, within the corporate procedures, the corporate subjects appointed to carry out the activities and controls are identified, in line with the system of delegations and powers of attorney in force, as well as defining the appropriate safeguards aimed at ensuring the correct and traced performance of corporate activities and operations. The procedures issued are disseminated and publicized by the Compliance Department through a special corporate repository at the relevant functions and departments. Regarding the procedures on OSH risk management and prevention, a more detailed discussion is contained in the relevant Special Section.

4.5. Code of Ethics and Group Policies

The Geodis Group is attentive to compliance and adherence to sound ethical principles, as also demonstrated by its participation in the United Nations Global Compact initiative (2003), the adoption of a Code of Ethics that is constantly updated and made known to staff also through appropriate training courses.

As stipulated in the Guidelines by the major trade associations, the Code of Ethics is one of the fundamental protocols for the construction of a valid Model, pursuant to the Decree, suitable for preventing the predicate offenses indicated by the same Decree.

The Code of Ethics constitutes a point of reference for all those who carry out their activities on behalf of and in the interest of the Group and/or the individual companies that comprise it. It contains, among other things, the general ethical principles and behavioral standards of reference with which all recipients must comply.

The Code of Ethics includes principles such as:

- **commitment to society:** compliance with laws and regulations, and principles concerning human rights and labor standards; commitment to sustainable and socially responsible development; firm opposition to child labor, forced labor, labor exploitation, slavery or human trafficking.
- **adherence to ethical rules in the conduct of social activities,** such as: justice; fairness; impartiality; respect for diversity and condemnation of discrimination; promotion of mutual respect and non-tolerance of harassment and violence; ensuring a healthy and safe working environment; protection of confidentiality of personal data; respect for personal commitments; fairness in labor relations; and prevention of conflicts of interest. In addition, the Company is committed to conducting its activities ethically, not tolerating and/or facilitating crimes such as bribery and money laundering (or other illegal practices), not tolerating gifts or favors that may generate a situation of gratitude, believing in free competition; complying with import and export regulations and international restrictive measures (sanctions); not engaging in any activity that contravenes any of the ethical principles or makes the Company complicit in human rights violations; respecting and protecting the assets that are made available to the Company; caring for relations with suppliers and subcontracting firms; protecting the Company's documents and data; communicating reliable



and complete information within the required timeframe; and helping to form and maintain the Group's reputation.

to define an organization inspired by the issues of ethics and compliance with the rules, through the allocation of responsibilities at all levels of the company, in order to: (i) disseminate the rules and principles found in the Code of Ethics, (ii) verify the application of the rules by everyone (including through the audits of the Compliance Function, the Risk Management Function and Internal Audit), and (iii) to respond to any request for clarification made during business activities for the application of the rules and compliance with ethical principles.

The purpose of the Code of Ethics is, therefore, to ensure the highest possible standard of ethics in carrying out the company's business.

In addition, the Geodis Group has disseminated a series of policies and procedures governing numerous compliance aspects. These include the following main documents:

- ***Bluebook (the Book of Business Principles);***
- ***Customs Rules;***
- ***Fair Competition Policy;***
- ***Group Procurement Book;***
- ***STS Management Manual - Quality, Health, Safety, Environment.***

In addition, Geodis Group, has adopted the following policies and procedures:

- ***Know Your Business Partner Policy ("KYBP")***, a procedure that provides a qualification process for third parties (customers, suppliers, subcontractors, etc.), aimed at assessing their professionalism and integrity both during on-boarding and during the contractual relationship. Specifically, depending on the degree of risk of the counterparty, standard or enhanced due diligence steps are provided. In the case of standard due diligence, the third party must complete a due diligence questionnaire, and sign the Supplier Code of Conduct. In addition, a contractual standard for signing contracts with third parties has been defined, which includes a commitment by the third party: (i) to be familiar with the current regulations on the administrative liability of companies for crimes and, in particular, the content of Legislative Decree No. 231 of June 8, 2001, (ii) to refrain from conduct likely to constitute violations of the aforementioned regulations (regardless of the actual consummation of the crime and its punishability) (iii) to read the Code of Ethics and the Model adopted by the company. If enhanced due diligence is necessary, the counterparty is subjected to deeper verification (e.g., request for clarification about the way services are provided).
- In addition, in the area of supplier qualification, Geodis CL has adopted a special procedure at the local level ("**Third Party Qualification and Onboarding Procedure**") that governs the criteria and procedures for qualifying suppliers of goods and services in order to facilitate the application of the procedure adopted at the Group level (KYBP). Specifically, the local procedure consists of a supplier qualification process that consists of a **supplier self-assessment** through the Geodis portal involving the **completion of a questionnaire, the content of which is verified and evaluated by the Compliance Function**, and with the **signing of the Geodis Supplier Code of Conduct**. In addition, the procedure distinguishes *Standard Suppliers* from *High Risk Suppliers*, providing, for the qualification of the latter, a different involvement of corporate functions.
- ***Anti-bribery and corruption and influence peddling Policy ("ABC Policy")***: a procedure based



on the Group's commitment to the principle of integrity, transparency and accountability in all its business dealings. Specifically, Geodis Group has: i) adopted a zero-tolerance policy against active or passive bribery and trafficking in unlawful influence, both internal and external to Geodis, which firmly prohibits all forms of corruption; ii) implemented a program to prevent and combat bribery and trafficking in unlawful influence according to which everyone (i.e. any person, subsidiary and company within / controlled by / majority owned by Geodis, and all Board members, directors, officers, employees etc.) are required to prohibit all forms of corruption or trafficking in unlawful influence and support all actions to prevent them, as well as know and abide by the ABC Policy, report any concerns and ensure that suspicious behavior is not ignored.

Specifically, the ABC Policy stipulates that:

- planning or attempting to conceal, disguise or cover up any action taken contrary to the rules and principles of the ABC Policy is strictly prohibited;
 - Before entering into or continuing a business relationship with a third party company, it is necessary to ensure that the **company involved is opposed to all possible forms of corruption and trafficking in illicit influence**. To determine the level of trust that can be placed in the company involved and its relevance to Geodis' values, due diligence must necessarily be carried out in line with the "KYBP" Policy;
 - assignment to an intermediary or for the renewal of an existing agreement should observe six principles: necessity, integrity assessment, formalization of the assignment, supervision during execution, prohibition of certain organizations, and transparency;
 - certain behaviors, identified within the ABC Policy, must be maintained in the context of, for example, bidding and contract negotiations, executing a contract, conducting operations, and other various operations and activities.
- **Gifts and Invitations Policy:** a procedure designed to define and regulate the practice of gifts and invitations, in particular, in order to reduce the risk of corruption, bribery and trafficking in illicit influence. In general terms, invitations, offered or received, up to a maximum limit of €100 per person and per transaction are allowed, provided they are occasional and inherent to an established business relationship. They are, however, prohibited if they involve a public official or politician.

In all cases, gifts and invitations must meet certain criteria and rules of acceptability, regardless of their value (e.g., they must be given or accepted in a transparent manner; they must not be repeated frequently for the benefit of the same recipient). In addition, some gifts, invitations/hospitality are prohibited by nature, regardless of the amount (e.g., cash gifts, loans, securities, guarantees or surety bonds).

According to the provisions of the Policy on Gifts and Invitations, the employee who offers or receives the gift or invitation must proceed with the reporting formalities to ensure traceability. To this end, Geodis Group has equipped itself with a **reporting tool** that allows for direct completion of the information form, request for authorization, and sending the necessary information to the persons concerned.

5. THE SUPERVISORY BODY

5.1. The appointment, composition of the Supervisory Board and its requirements



The Board of Directors of Geodis CL has appointed a Supervisory Board in accordance with the provisions of the Confindustria Guidelines.

Specifically, the Body is composed of 3 external members, one of whom serves as chairman, with the following responsibilities:

- legal and, more specifically, enterprise criminal law;
- of inspection and consulting type in the area of risk management and internal control system;
- tax/tax/financial;
- Occupational health/safety/prevention.

The members of the SB are appointed by the Board of Directors by resolution.

By the same resolution, the Board of Directors set the remuneration due to the members of the SB for the task assigned to each. The appointment of the SB is subject to timely notification to the Company. The duties and powers of the Supervisory Board, referred to within Section 5.5 below, are defined within the special Regulations of the Supervisory Board of Geodis CL.

The Supervisory Board of Geodis CL, in accordance with the Confindustria Guidelines, meets the following requirements, which refer to the Board as such and characterize its action:

- autonomy and independence¹¹ : it is provided that the Supervisory Board is devoid of operational tasks, which could impair the objectivity of judgment, and is not subject to the hierarchical and disciplinary power of any corporate body or function, in order to exclude any form of coincidence or intermingling between the controlling and controlled entity, thus eliminating any kind of interference and conditioning on its members by any component of the Company;
- professionalism: understood as the set of tools and techniques necessary to carry out the assigned activity;
- continuity of action: the SB is provided with an adequate *budget* and resources and is dedicated exclusively to supervisory activities so that effective and constant implementation of the Model is guaranteed;
- Honorability and absence of conflicts of interest: in the same terms as provided by the Law with reference to directors and members of the Board of Statutory Auditors.

5.2. The cases of ineligibility and disqualification

They constitute grounds for ineligibility and/or disqualification of the member of the SB:

- (i) disqualification, incapacitation, bankruptcy or, in any case, a criminal conviction, even if not final, for one of the offenses provided for in the Decree or, in any case, to one of the penalties referred to in Article 2 of Ministerial Decree No. 162 of March 30, 2000, or which implies disqualification, even temporary, from public offices or the inability to exercise executive offices;
- (ii) the existence of relationships of kinship, marriage or affinity within the fourth degree with members of the Board of Directors of Geodis CL, as well as with external auditors;
- (iii) without prejudice to any employment relationship, the existence of relationships of a

¹¹ On the subject of the criminal liability of entities, an organizational model that provides for a supervisory body that does not have autonomous and effective powers of control and is subject to the direct dependencies of the controlled entity is not suitable to exempt the company from criminal liability. (Thus Cass. pen., Sec. II, Judgment, 9/27/2016, No. 52316).



patrimonial nature between the member and the Company, such, by nature and economic value, as to compromise the independence of the member; in this regard, the *best practices*, issued by the National Council of Chartered Accountants for the Board of Statutory Auditors, may be considered;

- (iv) The loss of the requirements of autonomy and independence, professionalism, continuity of action, honorability, and absence of conflicts of interest;
- (v) Failure to comply with confidentiality obligations regarding news and information acquired in the performance of duties by members of the SB.

Should a cause for disqualification arise during the term of office, the member shall immediately inform the Board of Directors and the Board of Auditors.

The above requirements of autonomy and independence also extend to the outside professionals that the SB may possibly use in the performance of its functions.

5.3. The term of office and causes for termination

Termination of the office of the SB, understood as a unitary body, may occur for any of the following causes:

- expiration of tenure;
- revocation of the SB by the Board of Directors;
- resignation of all members of the SB, formalized by appropriate written notice sent to the Board of Directors.

The revocation of the SB as a body can only occur for just cause, also in order to ensure its absolute independence.

Just cause for revocation may include, but is not limited to:

- gross negligence in the performance of duties related to the assignment;
- the possible involvement of the Company in a proceeding, criminal or civil, that is related to an omitted or insufficient supervision.

Removal for cause is by resolution of the Board of Directors.

In the event of expiration, revocation or resignation, the Board of Directors shall appoint a new SB without delay.

Outside of assumptions concerning the entire SB, the termination of the office of an individual member may occur:

- following removal for cause from office by the Board of Directors;
- Following a waiver of the assignment, formalized by appropriate written notice sent To the Board of Directors;
- Should any of the grounds for disqualification referred to in the preceding paragraph arise.

Just cause for revocation should be understood to mean, in addition to the cases provided above for the whole body, a

By way of example, including the following:

- a) the case where the individual member is a defendant in a criminal trial involving the commission of an intentional crime;



- b) The case where it is found that the confidentiality obligations stipulated for members of the SB have been violated;
- c) The case of unexcused absence for more than three consecutive times from the meetings of the SB.

In any case, revocation is by resolution of the Board of Directors.

In the event of the termination of one or more members, the Board of Directors shall promptly replace them. The member so appointed shall expire together with the other members of the SB. The said Body may still operate, on a temporary basis, even if only one member of it has remained in office.

5.4. Resources of the Supervisory Board

The Board of Directors assigns to the Supervisory Board the human and financial resources deemed appropriate for the purpose of carrying out the assigned task. In particular, the Board may make use of specialized corporate resources, such as the Internal Audit function and the Compliance function for the performance of supervisory activities and, when necessary, may be assisted by external consultants in relation to matters for which specific expertise is required.

In any case, where necessary, the governing body may allocate additional resources to the SB at its request, in a number appropriate to its size of the Company and the tasks incumbent upon it.

All assigned resources, while continuing to report to their hierarchical contact person, report to the SB with regard to the activities carried out on its behalf. With regard to financial resources, the SB will be able to dispose, for any need necessary for the proper performance of its duties, of the *budget* that the Board of Directors shall assign to it annually, also based on the proposal of the SB itself.

If it deems it advisable, during the course of its term of office, the SB may request the Board of Directors, by means of a reasoned written communication, the allocation of additional human and/or financial resources. In addition to the above-mentioned resources, the SB may use, under its direct supervision and responsibility, the assistance of external consultants whose compensation is paid through the use of the financial resources allocated to the SB.

5.5. The tasks and powers

The Supervisory Board has the following duties:

- 1) of verification and supervision of the Model, namely:
 - to verify the effectiveness and adequacy of the Model, i.e., its suitability to prevent the occurrence of unlawful conduct, as well as to highlight its possible realization;
 - Verify compliance with the Model, i.e., the correspondence between concrete behaviors and those formally stipulated in the Model;
 - Conduct periodic and extraordinary audits (so-called "*spot*" audits), as well as related *follow-ups*;
- 2) Of updating the Model, namely:
 - take care of the updating of the Model, proposing, if necessary, to the Board of Directors or any competent functions its adaptation, in order to improve its adequacy and effectiveness, also in view of any subsequent regulatory interventions and/or changes in



the organizational structure or activity of the Company and/or significant violations of the Model found;

3) of information and training on the Model, namely:

- monitor initiatives, including the use of training courses and communications, aimed at fostering awareness and dissemination of the Model among all Recipients;
- meet with the appropriate timeliness, also through the possible preparation of appropriate opinions, requests for clarification and/or advice coming from the functions or resources or from the administrative and control bodies, if connected and/or related to the Model;

4) Of information flow management, namely:

- Ensure the timely fulfillment by stakeholders of all information and reporting activities inherent in compliance with the Model;
- Review and evaluate all information and/or reports received and related to compliance with the Model, including with regard to suspected violations thereof;
- To inform the relevant bodies, hereinafter specified, about the activity carried out, its results and planned activities;
- report to the competent bodies, for appropriate measures, any violations of the Model and the individuals responsible, proposing the sanction deemed most appropriate with respect to the concrete case;
- in case of inspections by institutional subjects, including the Public Authority, provide the necessary information support to the inspection bodies.

In carrying out its assigned tasks, the SB is always required:

- to document in a timely manner, including through the compilation and maintenance of minutes and reports, all activities carried out, initiatives and measures taken, as well as information and reports received, also in order to ensure complete traceability of the actions taken and the indications provided to the functions concerned;
- To record and retain all documentation formed, received, or otherwise collected in the course of their assignment and relevant to the proper performance of the assignment.

To carry out the tasks assigned to it, the SB is granted all the powers necessary to ensure timely and efficient supervision of the functioning and compliance with the Model, none excluded.

The SB, including through the resources at its disposal, is empowered, by way of example:

- to carry out, including unannounced, all the checks inspections deemed appropriate for the proper performance of its duties;
- of free access to all functions, files and documents of the Company, without any prior consent or need for authorization, in order to obtain any information, data or document deemed necessary;
- to arrange, when necessary, for the hearing of resources who can provide useful indications or information regarding the conduct of the Company's business or any dysfunctions or violations



- of the Model;
- to make use, under his or her direct supervision and responsibility, of the assistance of all the Company's facilities or external consultants;
 - to have at its disposal, for any needs necessary for the proper performance of its duties, the financial resources allocated by the Board of Directors.

5.6 The Rules and Regulations of the SB

The concrete aspects and methods of exercising the functions of the Supervisory Board are determined in the Regulations of the Supervisory Board of Geodis CL Italia S.p.A.

The Regulations of the Supervisory Board of Geodis CL Italia S.p.A. are approved by the Supervisory Board.

Specifically, the following profiles are regulated under these Regulations:

- a) The type of verification and supervisory activities to be carried out;
- b) The type of activities related to updating the Model to be carried out;
- c) The characteristics of the activity related to the fulfillment of information and training tasks of the Model's recipients;
- d) The management of information flows to and from the SB;
- e) the functioning and internal organization of the SB (convening and decisions of the Body, taking minutes of meetings, etc.).

Regarding, specifically, the scheduling of meetings, the Regulations provide that the SB meets bimonthly and, in any case, whenever the concrete needs related to the performance of the SB's own activities require it. The SB also meets, at least quarterly, with the heads of the functions that oversee sensitive "231" processes and periodically throughout the year with the Board of Statutory Auditors and the Control, Risk and Related Parties Committee.

5.7 Information reporting to the Supervisory Board

The SB must be promptly informed by all corporate entities, as well as third parties required to comply with the provisions of the Model, of any news regarding the existence of possible violations of the Model.

In any case, information must be compulsorily and immediately transmitted to the SB by the relevant corporate functions:

- I. that may relate to violations, even potential violations, of the Model, including but not limited to:
 - a) any orders received from one's direct hierarchical or functional reporting and deemed contrary to the law, internal regulations, or the Model;
 - b) Any requests for or offers of money, gifts (exceeding modest value) or other benefits from, or intended for, public officials or public service officers and/or private individuals;
 - c) Any significant deviations from the *budget* or spending anomalies revealed during cost monitoring;



- d) measures and/or news from judicial police organs or any other Authority from which it can be inferred that investigations are being carried out that affect, even indirectly, the Company, employees or members of corporate bodies;
 - e) requests for legal assistance made by employees pursuant to the CCNL, in the event of the initiation of criminal proceedings against them involving activities carried out in the interest of Geodis CL;
 - f) news about pending disciplinary proceedings and any sanctions imposed or the reasons for their dismissal;
 - g) any reports, not promptly noted by the competent functions, concerning both deficiencies or inadequacies of the places, work equipment, or protective devices made available to the Company, and any other dangerous situation related to health and safety at work;
 - h) any injury or illness that causes an inability to attend to ordinary occupations for at least a period of forty days;
 - i) Any violation, even potential, of environmental regulations;
 - j) Any communications from the auditing firm regarding matters that may indicate a deficiency in internal controls;
 - k) information regarding the existence of an actual or potential conflict of interest with the Company;
- II. related to the Company's activities, which may be relevant as to the performance by the SB of its assigned duties, including but not limited to:
- a) news of organizational changes or changes in current company procedures and updates to the system of powers and delegations;
 - b) Decisions related to the application for, disbursement, and use of public funds;
 - c) Summary schedules of public contracts obtained as a result of national and/or international tenders;
 - d) Expiring authorizations/licenses, particularly import, export and transit;
 - e) Any information regarding the establishment of administrative proceedings by Administrative Authorities (such as, Data Protection Authority, AGCM, etc.);
 - f) reporting on occupational health and safety, and, specifically, the minutes of the periodic meeting referred to in Article 35 of Legislative Decree No. 81/2008 (annual), as well as all data on occupational accidents occurred at the sites of the also relating to employees of contractors; any updates to the DVR, emergency plans, the status of the planning/timing of medical examinations and reports by the competent doctor of abnormal situations found as part of the periodic or scheduled visits, as well as the report of training and related deadlines;
 - g) the budget, reports and other corporate communications directed to shareholders or the public, as required by law prepared in accordance with the current regulatory provisions;
 - h) the list of any sponsorships, donations and liberal initiatives undertaken by the Company towards associations and/or entities, public or private, with an indication of the recipient and the type of liberal disbursement;
 - i) communications, from the Auditing Firm, regarding any critical issues that have arisen, even if resolved;



- j) Engagements given to the auditing firm other than the audit engagement;
- k) minutes resulting from inspections carried out by supervisory bodies and, in particular, minutes relating to access activities to information and/or documents of a classified nature;
- l) findings of all Internal Audits;
- m) any documents and information required by the Supervisory Board for the effective performance of its monitoring and verification activities on the Model (e.g., periodic information flows).

5.8 Information report of the Supervisory Board to the corporate bodies

As for the reporting activities of the SB to corporate bodies, the SB reports semi-annually to the Board of Directors and the Board of Statutory Auditors on its activities during the period through a written report outlining the following information:

- a summary of the activities and controls carried out during the period by the SB (indicating, in particular, the checks carried out and their outcome, the dates of intervention, any need for corrective action, the critical issues found and the relative level of priority, etc.);
- any issues regarding operational procedures for implementing the provisions of the Model;
- any new sensitive activities identified by the competent corporate functions, within the scope of which one of the crimes under the Decree may be committed;
- A summary account of reports received from internal and external parties regarding alleged violations of the Model and the outcome of reviews of these reports;
- Disciplinary procedures and any sanctions applied by the Company, with exclusive reference to 231-relevant areas;
- an overall assessment of the functioning and effectiveness of the Model with any proposals for additions, corrections or changes in form and content;
- Any changes in the regulatory framework that require an update of the Model;
- A statement of expenses incurred.

The Board of Directors and the Board of Statutory Auditors have the authority to convene meetings with the SB at any time. Meetings with the Bodies to which the SB reports must be minuted, and copies of the minutes must be kept by the SB, at its offices and by the Bodies involved from time to time.

To ensure a correct and effective flow of mutual information, as well as for the purpose of a complete and correct exercise of its duties, the Body promotes, throughout the year, periodic meetings with the Board of Statutory Auditors and the Control, Risk and Related Parties Committee, for the purpose of exchanging information on issues of common interest.

6. WHISTLEBLOWING

In fulfillment of the latest provisions of Legislative Decree 24/2023, in implementation of Directive (EU) 2019/1937 on the subject of so-called whistleblowing, the Legislature intended to improve the effectiveness of tools for combating corrupt phenomena and improper and unethical behavior, as well as to protect the authors of the reports, encouraging the use of the tool of reporting unlawful conduct, including violations of the Model.



The said Decree intervened provide for internal reporting channels, the prohibition of retaliation and the disciplinary system.

Anyone who works within the professional scope of Geodis, including managers, employees, and significant third parties (such as, for example, casual or temporary collaborators contractually bound to the Company) may report any irregularities.

Reports may also be made regarding information acquired in the context of a completed employment relationship and an employment relationship that has not yet begun, where the information was acquired in the pre-contractual phase or during the probationary period at the Company. Finally, the facilitators of the report, entities owned by the Whistleblower or operating in the same sector, and the Whistleblower's co-workers are considered persons deserving of protection, pursuant to the aforementioned Legislative Decree 24/2023, provided that (i) they are linked by a stable affective bond, (ii) they are related by a family relationship up to the fourth degree, or (iii) they have a habitual and current relationship with the Whistleblower.

In terms of the nature of the reports, these can cover three main categories: violations of national and European regulations relating to specific sectors, violations of European regulations involving (i) conduct detrimental to the financial interests of the Union; (ii) actions and omissions affecting the internal market; (iii) actions and conduct that conflict with the objectives of Union regulations in certain sectors, and violations of national regulations that include unlawful conduct relevant under Legislative Decree 231/2001 or violations of the Model.

Reports must include essential information such as the identity of the reporter, a clear description of the reported facts with an indication, if available, of time and place, and identifying elements of the alleged perpetrator of the reported behavior, such as his or her function or corporate role.

Geodis, to this end, has adopted a "*Procedure for the Management of Reporting Pursuant to Legislative Decree 24/2023*" and has established the following reporting channels consistent with the provisions of Legislative Decree 24/2023:

- A dedicated web portal https://whistleblowersoftware.com/secure/Geodis_CL_Italia;
- an ordinary mail address: To the C.A. of the Head of Internal Audit of Geodis CL Italia S.p.A. Piazza Tina Modotti n. 5, Edificio Spark 2 - 20138 Milano (MI) - Italy, and will be admitted if:
 - used the following wording "*Internal Audit Manager - whistleblowing report, confidential - do not open,*" under penalty of not being able to receive and handle it in accordance with the provisions of Legislative Decree 24/2023;
 - duly substantiated, in order to enable the assessment of facts and based on precise and concordant facts in accordance with Legislative Decree 24/2023;
- direct meetings: the reporter has the option of requesting a meeting¹² with the Manager in order to communicate directly with him the subject of the report. aforementioned meeting can be arranged by a request made by the reporter through the Computer Portal (at the above-mentioned link) or,

¹² The venue for such a meeting may be identified at a location other than that of the Company itself (e.g., at the headquarters of the external supplier).



alternatively, by e-mail (to the address of the Head of Internal Audit (RIA) for all those reports that do not concern the RIA, otherwise if the subject of the report is the RIA send the request to the address of the Head of Compliance).

These channels ensure the confidentiality of the reporter's identity and the security of the information. In the case of reports through the internal IT channel, this serves as the official repository, allowing the report and all associated documentation to be archived. Alternatively, if the report is made through regular mail or face-to-face meetings, the Head of Internal Audit (RIA) is responsible for uploading the report to the IT Portal to ensure proper archiving, preserving the original documentation confidentially. The protection of the whistleblower is ensured through prohibition of retaliation by the Company and the reversal of retaliatory acts that may be suffered in violation of this prohibition. It should be noted that there are circumstances in which the whistleblower does not enjoy protection, for example, when he or she is found to be criminally liable for libel or slander, or if such offenses are committed by reporting to the judicial or accounting authorities, or in the case of civil liability for willful misconduct or gross negligence. In such situations, a disciplinary sanction could be imposed on the whistleblower. As an alternative to internal channels, the whistleblower may turn to the external channel established by ANAC, available on ANAC's website, only for the violations provided for in Legislative Decree 24/2023 and if specific prerequisites exist, such as the absence of activated internal channels, failure to follow up on the internal report, or a well-founded fear of retaliation or imminent or manifest danger to the public interest.

Reports are received by the relevant parties formally identified by the company, such as:

- the RIA, or the Head of Compliance (in case of conflict of interest of the RIA) or external provider, with regard to the receipt and preliminary analysis and the investigative stage of handling the report;
- the Reporting Committee, with reference to the analysis of the findings of the investigation of the report and to diligently follow up on the report.

With reference to the latter, the Company has established a Reporting Committee, composed of the Head of Human Resources & Security, Head of Internal Audit and Head of Compliance, which is responsible for analyzing the results of the investigation of the reports, in order to deliberate on the action to be taken on the report itself, as well as to ensure the necessary reporting to the Supervisory Board in the event of reports concerning violations of the Model and/or unlawful conduct integrating the types of offenses presupposed by Legislative Decree 231/01.

In addition, the Company has provided in the appropriate procedure that, at least every six months, Reports, where received during the period and duly anonymized, are subject to specific reporting prepared by the Head of Internal Audit, in order to provide an overall representation of the functioning of the Whistleblowing system.

The Company has established a system of sanctions, disciplinary or otherwise, proportionate to the violation and with deterrent characteristics, applicable in case of non-compliance with the rules established in the Model, aimed at giving effectiveness to the supervisory action of the Supervisory Board. In addition, they are intended to ensure its effectiveness, also constituting an essential prerequisite to benefit from the exemption from administrative liability (ex art. 6, paragraph 2, letter e) of Decree 231). In particular, within the framework of Legislative Decree 24/2023, they are subject



to disciplinary sanctions:

- cases in which the criminal liability of the reporter is established for offenses of defamation or slander, or for the same offenses committed by reporting to the judicial or accounting authorities, or his civil liability, for the same title, in cases of willful misconduct or gross negligence. This is without prejudice to the application of ANAC administrative sanctions pursuant to Article 21 of the aforementioned Legislative Decree No. 24/2023;
- Retaliatory behavior in violation of Article 17 of Legislative Decree No. 24/2023, i.e., acts or omissions, even if only attempted or threatened, carried out by reason of the report, which may unfairly cause direct or indirect harm to the reporter;
- Conduct likely to obstruct reporting;
- Violations of whistleblower protection measures, including the obligation of confidentiality;
- Failure to carry out verification activities and analysis of reports.

In addition, pursuant to Article 17, Paragraphs 1 and 2 of Legislative Decree 24/2023, Whistleblowers may not be retaliated against. In the context of judicial or administrative proceedings of disputes regarding retaliatory actions or conduct, it is presumed that the same have been put in place because of the reporting, public disclosure or complaint to the judicial or accounting authority. The burden of proving that such conduct or acts are motivated by reasons unrelated to the reporting, public disclosure, or complaint is on the person who put them in place.

7. THE DISCIPLINARY SYSTEM OF GEODIS CL

7.1. The development and adoption of the Disciplinary System.

The definition of a system of disciplinary sanctions, commensurate with the violation and endowed with deterrence, applicable in case of violation of the rules set forth in the Model, makes the control action of the Supervisory Board efficient and is intended to ensure its effectiveness. In fact, the definition of such a disciplinary/sanctions system constitutes, pursuant to Article 6, paragraph 1, letter e) of Legislative Decree 231/2001, an essential requirement for the purposes of exemption from the Company's liability.

Geodis CL has, therefore, implemented a disciplinary system (hereinafter, also "Disciplinary System") mainly oriented to punish any violation of the principles, rules and measures established in the Model and related Protocols. This has been done in compliance with the provisions of national collective bargaining, as well as the laws or regulations currently in force.

The implementation of the disciplinary system and the imposition of related sanctions take place independently of the progression and outcome of any criminal proceedings initiated by the judicial authorities in the event that the conduct in question also constitutes an offense under Legislative Decree 231/2001.

Any violations of the Model or the Model's implementation tools must be promptly reported in writing to the Supervisory Board, subject to the procedures and measures under the jurisdiction of the person in charge of disciplinary power. The duty/right to report extends to all recipients of the Model.

After receiving the report, the Supervisory Board will immediately proceed with the necessary investigations, ensuring the confidentiality of the person involved.



If it finds that the Model has been violated, the SB shall submit a report to the Board of Directors and the Board of Auditors containing:

- The description of the conduct found;
- An indication of the provisions of the Model that are found to have been violated;
- The details of the person responsible for the violation;
- any documents proving the violation and/or other evidence of the violation.

The ascertainment of actual responsibility for the violation of the Model or Code of Conduct and the application of the relevant sanction will take place in compliance with applicable laws, applicable contractual regulations, internal procedures and privacy provisions, with full respect for the fundamental rights to dignity and reputation of the individuals involved. In all cases, the hearing of the interested party must be arranged, the acquisition of any deductions made by the latter and the performance of any further investigations deemed appropriate. In the event that the interested party is also an employee of the Company, all mandatory procedures provided for in the Workers' Statute must be complied with, without any limitations.

Where a violation is established, disciplinary sanctions shall be determined by the relevant corporate bodies in accordance with the Company's bylaws or internal regulations and in accordance with labor law.

7.2. Conduct relevant to the application of the Disciplinary System

For the purposes of this Disciplinary System, and in compliance with the provisions of collective bargaining (where applicable), violations of the Model constitute all conduct, commission or omission (including culpable), which is capable of impairing its effectiveness as a tool for preventing the risk of commission of crimes relevant for the purposes of the Decree.

In accordance with the constitutional principle of legality, as well as the principle of proportionality of the penalty, taking into account all the elements and/or circumstances inherent in it, it is deemed appropriate to define the possible violations, graded according to an ascending order of severity.

In particular, the following conducts are relevant for Special Part A:

- 1) Failure to comply with the Model, if these are violations carried out within the scope of "sensitive" activities identified in Special Part A of the Model, and provided that one of the conditions stipulated in nos. 2 and 3 below is not met;
- 2) Failure to comply with the Model, if it is a violation that is suitable to integrate the mere fact (objective element) of one of the crimes provided for in the Decree;
- 3) failure to comply with the Model, if it is a violation aimed at the commission of one of the offenses under the Decree, or, in any case, there is a danger that the Company's liability under the Decree will be challenged;
- 4) Failure to comply with the reporting procedure provided for in the Model, with particular reference to violation of the measures for the protection of the reporter provided for in the Model itself, as well as making with malice or gross negligence reports that turn out to be unfounded.

In addition, the Disciplinary System defines a scale of criticality of possible violations concerning the



occupational health and safety sector (Special Part B), graded according to an increasing order of severity:

- 5) non-compliance with the Model, if the violation results in a situation of concrete danger to the physical integrity of one or more persons, including the perpetrator, and provided that one of the conditions stipulated in Nos. 6, 7 and 8 below is not met;
- 6) failure to comply with the Model, if the violation results in injury to the physical integrity of one or more persons, including the violator, and provided that one of the conditions stipulated in Nos. 7 and 8 below is not met;
- 7) failure to comply with the Model, if the violation results in injury, which can be qualified as "serious" in accordance with Article 583, paragraph 1, of the Criminal Code, to the physical integrity of one or more persons, including the perpetrator of the violation, and provided that one of the conditions stipulated in No. 8 below does not occur;
- 8) failure to comply with the Model, if the violation results in injury, which can be qualified as "very serious" in accordance with Article 583, paragraph 1, of the Criminal Code, to the physical integrity or death of one or more persons, including the perpetrator of the violation.

7.3. The recipients and sanctions of the Disciplinary System

The Disciplinary System establishes that the sanctions that can be imposed are diversified according to the nature of the relationship between the perpetrator of the violation and the Company, and according to the importance and seriousness of the violation committed and the role and responsibility of the perpetrator. In any case, for the purposes of the application of sanctions, the principles of correlation and appropriateness with respect to the alleged violation must be taken into account, as well as the following circumstances:

- a) the type of offense charged, the concrete circumstances under which it occurred, and the manner in which the conduct was committed;
- b) the seriousness of the conduct or the event that it has led to (level of exposure to the risk involved in the violation), also taking into account the subjective attitude of the agent (wilful misconduct or negligence, the latter due to recklessness, negligence or inexperience also in view of the foreseeability or otherwise of the event);
- c) extent of the damage hypothetically created to the Company by the possible application of the penalties provided for in the Decree;
- d) level of hierarchical and/or technical responsibility of the person to whom the challenged behavior is referable.

For the purpose of any aggravation of the penalty, the following shall also be considered:

- i. the possible commission of more than one violation within the same conduct, in which case the aggravation will be made with respect to the penalty provided for the most serious violation;
- ii. The possible complicity of more than one person in the commission of the violation;
- iii. The possible recidivism of its perpetrator.

The following are specific sanctions by type of relationship between the individual and the Company. Specifically, the following provisions are provided with regard to:



- apical subjects
- members of the Supervisory Board
- non-management employees
- executive employees
- third party recipients

Sanctions against apical individuals

The rules and principles contained in the Model and related Protocols must be complied with, first and foremost, by individuals who hold, within the Geodis CL organization, a so-called "apical" position.

According to Article 5, 1 paragraph, letter A) of the Decree, this category includes persons "who *hold positions of representation, administration or management of the entity or one of its organizational units with financial and functional autonomy,*" as well as persons who "exercise, even *de facto, management or control*" of the Company. These individuals may be linked to the Company either by a subordinate employment relationship (think of the case of certain managers with particular financial power or autonomy), or by other private relationships (e.g., mandate, agency, institutive preposition, etc.).

In compliance with Articles 2392 and 2407 of the Civil Code, the Supervisory Board shall inform the Chairman of the Board of Directors and/or the Chairman of the Board of Statutory Auditors of reports concerning violations of the Model or the Code of Ethics by Directors and Statutory Auditors, or by the entire Board of Directors or Board of Statutory Auditors, which have not been deemed manifestly unfounded so that they may refer the matter to the bodies they preside over and take appropriate measures. The Board of Directors, after informing the Supervisory Board, will pass a resolution to ascertain the offense and impose the sanction on the director.

If it is determined that one of the relevant violations has been committed by a Senior Person, the following sanctions will be applied:

- written warning;
- The warning to timely compliance with the Model;
- The curtailment of emoluments in an amount decided by the Board of Directors;
- Removal from office for cause.

If the violation is alleged against a Director related to the Company by an employment relationship, the sanctions provided for Employees in the following paragraph will be applied.

With reference to the violation referred to in No. 4 of Paragraph 6.2, i.e., failure to comply with the reporting procedure provided for in the Model, with particular reference to violation of the measures for the protection of the reporter provided for in the Model itself, as well as making with malice or gross negligence reports that turn out to be unfounded, the above sanctions graduated according to the seriousness of the conduct will be applied.

If the alleged wrongdoing concerns the majority of the members of the Board of Directors, the Shareholders' Meeting must be promptly convened at the request of at least one of the members of the Board of Directors or, in default, by the Board of Statutory Auditors, so that it can proceed with the investigation, dispute and consequent imposition of the sanction.

Sanctions against members of the Supervisory Board



In the event of violations of the Model or the Code of Ethics by one or more members of the Supervisory Board, the other members of that body or any of the auditors or directors shall immediately inform the Board of Auditors and the Board of Directors of the Company. After contesting the violation and taking note of any defensive arguments presented, appropriate measures are taken, which may include, for example, revocation of the office.

Sanctions against executives

In cases where a violation of the internal procedures provided for in this Model is committed by a Manager or behavior not in compliance with the provisions of the Model is adopted in the performance of activities at risk, the appropriate measures will be applied against those responsible, in accordance with the provisions of the CCNL applied. The body competent to identify infractions committed by managerial employees and apply the appropriate sanctions is the Board of Directors or subject or body delegated by it.

If it is established that any of the violations indicated in paragraph 6.2 have been committed by a person who qualifies as a manager, the sanctions provided for in the National Collective Labor Agreement (CCNL) i) "Managers of Trucking and Freight Forwarding Companies, Logistics Services and Combined Transport Companies"; ii) "Managers of Logistics Companies, General Warehouses, Port, Interport and Airports Terminal Operators"; iii) "Managers of Industrial Companies" will be applied according to the principles of proportionality and gradualness.

For workers with managerial status, in the case of serious violations, precautionary suspension from work may be decided. National and industry collective bargaining, by virtue of the peculiar fiduciary bond, does not provide for the application of disciplinary sanctions to managers, except for the termination of the relationship for just cause pursuant to Article 2119 of the Civil Code. In cases of serious violations that undermine the relationship of trust, the Company may proceed to early termination of the employment contract without notice, in accordance with the aforementioned provision.

Sanctions against employees

Article 7, paragraph IV, letter B) of the Decree prescribes the adoption of an appropriate Disciplinary System that sanctions any violations of the measures provided for in the Model carried out by persons subject to the management or supervision of an "apical" person.

Relevant in this regard is the position of all employees of Geodis CL linked to the Company by a subordinate employment relationship, regardless of the contract applied, the qualification and/or company classification recognized (e.g., non-"top" executives, middle managers, office workers, blue collar workers, temporary workers, workers with insertion contracts, etc.; hereinafter, also "**Employees**").

This category also includes Employees who are assigned, or who, in any case, carry out, specific functions and/or tasks in the field of occupational health and safety (e.g., the Prevention and Protection Service Manager and Officers, First Aid Officers, Fire Protection Officers, Workers' Safety Representatives, etc.).

The Decree establishes that the disciplinary system must comply with the limits of Article 7 of Law No. 300/1970 ("Workers' Statute") and collective bargaining in the sector and company, both in terms of sanctions and the way disciplinary power is exercised. The Model refers to the categories of sanctionable behavior defined in the current disciplinary system, based on the rules of the applied CCNL. Failure by employees to comply with the principles in the Model and the Code of Conduct



constitutes a breach of contract and a disciplinary offense. Engaging in unlawful conduct also entails violation of the employee's obligation to perform duties with diligence and compliance with company directives. In the event of a violation, disciplinary action is initiated with charges being contested and the employee guaranteed to respond. Sanctions for non-management employees are decided and applied by the employer in compliance with national and company collective regulations, with attention to the principle of proportionality between the offense and the sanction.

Should violations of the Model occur, the type and extent of disciplinary sanctions for employees will be commensurate with the severity of the infraction, according to the criteria outlined in Article 102 of Chapter VIII, "Worker Rights and Duties, Disciplinary Measures, Dismissals," of the National Collective Bargaining Agreement (CCNL) for the Logistics, Freight Transport and Shipping sector, as well as the CCNL "Metalworking and Plant Installation Industry." Employee misconduct may be subject to disciplinary action as follows:

- a) verbal reprimand;
- b) written reprimand;
- c) Fine in an amount not exceeding three hours' wages payable to the Social Security Institute;
- d) Suspension from duty and pay for a period of 1 to 10 days;
- e) Disciplinary dismissal with or without notice.

With reference to the violation referred to in No. 4 of Paragraph 6.2, i.e., failure to comply with the reporting procedure provided for in the Model with particular reference to violation of the measures for the protection of the reporter provided for in the Model itself as well as making with malice or gross negligence reports that turn out to be unfounded, the above sanctions graduated according to the seriousness of the conduct will be applied.

Sanctions against Third Party Recipients

This Disciplinary System has, in addition, the function of sanctioning violations of the Model committed by individuals including those other than those indicated above.

These are, in particular, all persons (hereinafter, also collectively referred to as '**Third Party Recipients**') who are, in any case, required to comply with the Model by virtue of the function performed in relation to the corporate and organizational structure of the Company, for example, insofar as they are functionally subject to the management or supervision of a "top" person, or insofar as they work, directly or indirectly, for Geodis CL.

Under this category, they can be made to include:

- all those who have an employment relationship of a non-subordinate nature with Geodis CL (e.g., contractors, subcontractors, project workers, consultants, temporary workers, employees under service contracts);
- the individuals working for the auditing company (hereinafter, also referred to only as the "Auditor"), to whom Geodis CL may delegate the task of auditing. In particular, if the violation is attributable to an auditing firm, the relevant assessments are the responsibility of the Shareholders' Meeting;
- Collaborators in any capacity;
- attorneys, agents and all those acting in the name and/or on behalf of the Company;
- Individuals who are assigned, or who otherwise perform, specific functions and tasks related to occupational health and safety;



- contractors and partners.

Any violation of the Model and any behavior against the standards of conduct established by the Code of Conduct, which implies the risk of committing one of the offenses covered by Legislative Decree 231/2001 by third parties or other parties with whom the Company interacts in the course of its business activities, could constitute a breach of contractual obligations and result in the termination of the relationship, without prejudice to the possibility of claiming compensation for damages in the event that such behavior causes actual harm to the Company.

In particular, if it is established that one of the violations indicated in Section 6.2 has been committed by a Third Recipient, the following sanctions will be applied:

- the warning of punctual compliance with the Model, under penalty of penalty or suspension or termination of the business relationship with the Company;
- The application of a conventionally stipulated penalty;
- The suspension of the existing contractual relationship and payment of the related consideration;
- Immediate termination of the negotiating relationship with the Company.

The clauses and related sanctions may vary depending on the type of person who qualifies as a Third Party Recipient (depending on whether he or she acts on behalf of the Company or not).

In the event that the violations provided for in Section 6.2 are committed by administered workers or within the framework of contracts for works or services, the sanctions will be applied, upon the positive determination of the violations by the worker, against the administrator or contractor.

Within the scope of its relations with Third Party Recipients, the Company includes, in its letters of appointment and/or related negotiated agreements, special clauses aimed at providing for the application of the measures indicated above in the event of violation of the Model.

8. COMMUNICATION AND TRAINING ON THE MODEL AND PROTOCOLS

8.1. Communication and involvement on the Model and related Protocols

In order to ensure the proper and effective functioning of the Model, the Company is committed to its dissemination, taking the most appropriate initiatives to promote and disseminate its knowledge by differentiating its contents according to the Recipients.

The Model, consisting of the General Part and the Special Part, is delivered to employees upon hiring. It is made available to them through publication in a dedicated section of the company intranet, as well as through appropriate information tools.

The Model is communicated to all parties with whom the Company establishes business relations, while the General Part is made accessible to all interested parties through publication in the dedicated "Ethics and Compliance" section on the company website, which can be reached at the following link: [Our Commitment to Ethics and Compliance | GEODIS Italy](#).

In particular, in order to ensure compliance with the law and the principles set forth in the Model and the Code of Ethics by third parties who have contractual relations with the Company, a specific clause



is to be included in the corresponding contracts. For contracts already in force, the signing of a supplementary agreement enshrining this commitment is required.

The SB promotes, including through the preparation of special plans implemented by the Company, and monitors all further information activities it may deem necessary or appropriate.

The Company promotes appropriate systems of communication and involvement of the recipients of the Model, within the limits of their respective roles, functions and responsibilities, in matters related to OSH, with particular regard to the following profiles:

- Health and safety risks related to the company's business;
- The prevention and protection measures and activities taken;
- The specific risks to which each worker is exposed in relation to the activity performed;
- The hazards associated with the use of hazardous substances and preparations;
- Procedures involving first aid, fire fighting, and evacuation of workers;
- The appointment of individuals who are entrusted with specific OSH tasks (e.g., RSPP, ASPP, APS, API, RLS, competent physician).

The involvement of stakeholders can also be ensured through their prior consultation at special periodic meetings.

8.2. Training and information on the Model and related Protocols

The Company implements specific training programs with the aim of ensuring the effective knowledge of the Decree, Code of Ethics and Model by its personnel (managers, employees, members of corporate bodies). The Supervisory Board has the task of promoting and monitoring the implementation of training programs approved by the Managing Director and implemented by the Company with the aim of ensuring the effective knowledge of the Code of Ethics, the Model and related Protocols by its personnel (managers, employees, members of corporate bodies), in order to increase the ethical culture within the Company.

The level of training is characterized by a different approach and degree of depth, based on the qualifications of the individuals involved, with a differentiated degree of depth. This differentiation is based on the qualifications assigned to the subjects, with a greater depth for those considered "apical" according to the Decree, as well as for those operating in sectors classifiable as "at risk" according to the Model. The distinction also takes into account the degree of involvement in sensitive activities described in the Model and responsibilities related to tasks that may affect health and safety in the workplace. The training programs are mandatory in nature, and the Human Resources & Security Department tracks and records personnel's participation in the courses, as well as providing the Body with periodic reports on the status of personnel's use of the courses.

Unexcused absence from training sessions is considered a disciplinary violation, in accordance with the provisions of the Sanctions System outlined above.



Training initiatives may also take place at a distance or through the use of computer systems.

All third parties working for and on behalf of the company (e.g., consultants, outsourcing companies) will be the recipients of specific information activities regarding the adoption of Model 231 and the Code of Ethics.

Documents in general relating to information and training activities will be kept by the Human Resources & Security Department and available for consultation by the Supervisory Board and any person entitled to view them.

9. UPDATING THE MODEL

Verification of the updating of the Model is the responsibility of the Board of Directors, which is vested with the power to make changes to the Model, exercising it by resolution in the manner prescribed for its adoption.

The updating activity, understood as integration or modification, aims to ensure that the Model is adequate and suitable, evaluated in relation to its preventive function against the crimes covered by Decree 231.

The Supervisory Board is responsible for assessing the need or advisability of updating the Model and must promote this requirement to the Board of Directors. In accordance with Articles 6, paragraph 1(b) and 7, paragraph 4(a) of the Decree, the Supervisory Board is responsible for making reasoned proposals for updating and adjusting the Model and submitting them to the Board of Directors for approval. In particular, the Supervisory Board proposes updates to the Model when it deems it necessary or appropriate:

- Make corrections and adjustments in response to changes in business or legislative conditions;
- Conduct a reconnaissance of the company's activities to identify areas at risk of crime and propose updates and additions, if necessary.

The Board of Directors must promptly amend and supplement the Model in the event of:

- violations or circumventions of requirements that demonstrate their ineffectiveness or inconsistency in preventing crimes;
- Significant changes to the internal structure of the Company or to the way business activities are carried out;
- Regulatory changes or jurisprudential developments.

Amendments, updates and additions to the Model must be reported to the Supervisory Board in a timely manner.

Any updates regarding formal aspects and/or inherent in the content of the information flows to be addressed to the Supervisory Board may be approved by the Managing Director, subject to the opinion of the SB.



ANNEX: PREDICATE OFFENSES

A summary of the categories of offenses relevant under the Decree is provided below.

1. Undue receipt of disbursements, fraud to the detriment of the State, a public body or the European Union or for the purpose of obtaining public disbursements, computer fraud to the detriment of the State or a public body and fraud in public supplies (Art. 24, Decree 231) [article amended by Law 161/2017 and Legislative Decree No. 75/2020]

- Misappropriation of public funds (Article 316-bis of the Criminal Code) [amended by Decree Law No. 13/2022].
- Undue receipt of public disbursements (Article 316-ter of the Criminal Code) [amended by Law No. 3/2019 and Decree-Law No. 13/2022]
- Fraud to the detriment of the state or other public body or the European Union (art.640, paragraph 2, no.1, Criminal Code)
- Aggravated fraud for obtaining public funds (Article 640-bis of the Criminal Code) [Article amended by Decree Law No. 13/2022].
- Computer fraud to the detriment of the state or other public entity (Article 640-ter of the Criminal Code).
- Fraud in public supply (Article 356 of the Criminal Code) [introduced by Legislative Decree No. 75/2020].
- Fraud to the detriment of the European Agricultural Fund (Article 2, Law No. 898 of 12/23/1986) [introduced by Legislative Decree No. 75/2020]
- Disturbance of freedom of incantations (art. 353 c.p.)
- Disturbed freedom of the process of choosing a contractor (Article 353-bis of the Criminal Code).

2. Computer crimes and unlawful data processing (Art. 24-bis, Decree 231) [article added by Law no. 48/2008; amended by Legislative Decree nos. 7 and 8/2016 and Law no. 133/2019]¹³

- Computer documents (art. 491-bis, Criminal Code).
- Unauthorized access to a computer or telematic system (Article 615-ter of the Criminal Code).
- Unauthorized possession, dissemination and installation of equipment, codes and other means of access to computer or telematic systems (Article 615-quater of the Criminal Code) [Article amended by Law No. 238/2021]
- Possession, dissemination and abusive installation of computer equipment, devices or programs aimed at damaging or interrupting a computer or telecommunications system (Article 615-quinquies of the Criminal Code) [Article amended by Law No. 238/2021]
- Unlawful interception, obstruction or interruption of computer or telematic communications (Article 617-quater of the Criminal Code) [Article amended by Law No. 238/2021]

¹³ Law No. 7 of January 15, 2016, made certain amendments to the following articles of the Penal Code: 491a, 635a, 635b, 635c, and 635d.



- Unauthorized possession, dissemination and installation of equipment and other means to intercept, prevent or interrupt computer or telematic communications (Article 617-quinquies of the Criminal Code) [Article amended by Law No. 238/2021]
- Damage to computer information, data, and programs (Article 635-bis of the Criminal Code).
- Damage to information, data and computer programs used by the state or other public body or otherwise of public utility (Article 635-ter of the Criminal Code)
- Damage to computer or telematic systems (Article 635-quater of the Criminal Code).
- Damage to computer or telematic systems of public utility (Article 635-quinquies of the Criminal Code).
- Computer fraud of the person providing electronic signature certification services (Article 640-quinquies of the Criminal Code)
- Violation of the rules on the National Cybersecurity Perimeter (Article 1, paragraph 11, Decree Law No. 105 of September 21, 2019, converted with amendments by Law No. 133 of November 18, 2019)

3. Organized crime offenses (Art. 24-ter, Decree 231) [article added by Law no. 94/2009 and amended by Law 69/2015].

- Criminal conspiracy (Article 416 of the Criminal Code).¹⁴
- Mafia-type association including foreigners (Article 416-bis of the Criminal Code) [amended by Law No. 69/2015].
- Political-mafia electoral exchange (Article 416-ter of the Criminal Code) [so replaced by Article 1, Paragraph 1, Law No. 62 of April 17, 2014, effective April 18, 2014, pursuant to the provisions of Article 2, Paragraph 1 of the same Law 62/2014]
- Kidnapping for extortion (Article 630 of the Criminal Code)
- Association for the purpose of illicit trafficking in narcotic drugs or psychotropic substances (Article 74, Presidential Decree No. 309 of October 9, 1990) [Paragraph 7-bis added by Legislative Decree No. 202/2016].
- All crimes if committed by taking advantage of the conditions provided for in Article 416-bis of the Criminal Code to facilitate the activity of the associations provided for in the same article (Law 203/1991)
- Illegal manufacture, introduction into the state, offering for sale, transfer, possession and carrying in a public place or a place open to the public of weapons of war or war-like weapons or parts thereof, explosives, clandestine weapons as well as more common firing weapons excluding those provided for in Article 2, paragraph 3, of Law No. 110 of April 18, 1975 (Article 407, paragraph 2 (a), number 5), Criminal Code)

4. Embezzlement, extortion, undue induction to give or promise benefits, bribery and abuse of office (Art. 25, Decree 231) [article amended by Law no. 190/2012, Law 3/2019 and Legislative Decree no. 75/2020]

¹⁴ Law No. 236 of December 11, 2016, amended Article 416, paragraph 6 of the Criminal Code ("Criminal Association") to incorporate the new crime of "trafficking in organs removed from a living person" (Article 601 bis of the Criminal Code).



- Extortion (Article 317 of the Criminal Code) [amended by Law No. 69/2015].
- Corruption for the exercise of function (Article 318 of the Criminal Code) [amended by Law No. 190/2012, Law No. 69/2015 and Law No. 3/2019]
- Bribery for an act contrary to official duties (Article 319 of the Criminal Code) [amended by Law No. 69/2015].
- Aggravating circumstances (Article 319-bis of the Criminal Code).
- Bribery in judicial acts (Article 319-ter of the Criminal Code) [amended by Law No. 69/2015].
- Undue inducement to give or promise benefits (Article 319-quater) [article added by Law No. 190/2012 and amended by Law No. 69/2015].
- Bribery of a person in charge of a public service (art. 320, Criminal Code)
- Penalties for the corruptor (Article 321 of the Criminal Code).
- Incitement to bribery (Article 322 of the Criminal Code).
- Embezzlement, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery of members of international courts or bodies of the European Communities or international parliamentary assemblies or international organizations and officials of the European Communities and foreign states (Article 322 bis of the Criminal Code) [article amended by Law No. 190/2012 and Law No. 3/2019]
- Trafficking in unlawful influence (Article 346 bis of the Criminal Code) [amended by Law 3/2019].
- Embezzlement (limited to the first paragraph) (Article 314 of the Criminal Code) [introduced by Legislative Decree No. 75/2020].¹⁵
- Embezzlement by profiting from the error of others (Article 316 of the Criminal Code) [introduced by Legislative Decree No. 75/2020].¹⁶
- Abuse of office (Article 323 of the Criminal Code) [introduced by Legislative Decree No. 75/2020].¹⁷

5. Forgery of money, public credit cards, revenue stamps, and instruments or signs of recognition (Art. 25-bis, Decree 231) [article added by Decree-Law no. 350/2001, converted with amendments by Law no. 409/2001; amended by Law no. 99/2009; amended by Legislative Decree 125/2016]¹⁸

- Counterfeiting of money, spending and introduction into the state, in concert, of counterfeit money (Art. 453 Penal Code)
- Alteration of coins (art. 454 Penal Code).
- Spending and introduction into the State, without concert, of counterfeit money (Article 455 of the Criminal Code)
- Spending of counterfeit money received in good faith (Article 457 of the Criminal Code)

¹⁵ Offense introduced into Article 25 of Decree 231 by Legislative Decree No. 75 of July 14, 2020. In particular, it should be noted that, with reference to this offense, the administrative liability of entities is limited to criminal conduct from which damage to the financial interests of the European Union results.

¹⁶ See previous note

¹⁷ See previous note

¹⁸ Legislative Decree No. 125 of June 21, 2016 made certain amendments to the following articles of the Criminal Code: 453, 461. This document is a courtesy and unofficial English language translation of the Italian language version of the Organization, Management and Control Model



- Forgery of revenue stamps, introduction into the state, purchase, possession or putting into circulation of forged revenue stamps (Art. 459 Penal Code)
- Counterfeiting watermarked paper in use for the manufacture of public credit cards or revenue stamps (Article 460 of the Criminal Code)
- Manufacture or possession of watermarks or instruments intended for the counterfeiting of money, revenue stamps or watermarked paper (Article 461 of the Criminal Code)
- Use of forged or altered revenue stamps (Article 464 of the Criminal Code).
- Counterfeiting, alteration or use of trademarks or distinctive signs or of patents, models and designs (art. 473 Penal Code)
- Introduction into the State and trade of products with false signs (Article 474 of the Criminal Code)

6. Crimes against industry and trade (Art. 25-bis.1, Decree 231) [article added by Law no. 99/2009].

- Disturbing freedom of industry or commerce (Art. 513 Penal Code)
- Unlawful competition with threats or 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 (Article 516 of the Criminal Code)
- Sale of industrial products with false signs (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 products (Article 517-quater of the Criminal Code)

7. Corporate crimes (Art. 25-ter, Decree 231) [article added by Legislative Decree no. 61/2002, amended by Law no. 190/2012, Law no. 69/2015 and Legislative Decree 38/2017]

- False corporate communications (Article 2621 Civil Code) [amended by Law No. 69/2015].
- Misdemeanors (Article 2621-bis Civil Code) [added by Law No. 69/2015].
- False corporate communications of listed companies (Article 2622 Civil Code) [amended by Law No. 69/2015].
- False reports or communications of the Auditing Company (Article 2624, paragraphs 1 and 2, Civil Code)¹⁹
- Obstruction of control (art. 2625, paragraph 2, Civil Code)
- Undue return of contributions (art. 2626, Civil Code).
- Illegal distribution of profits and reserves (Art. 2627 Civil Code)

¹⁹ Legislative Decree No. 39/2010 on the statutory audit of accounts repealed Article 2624 of the Civil Code, but, at the same time, introduced, in Article 27, the crime of "Falsehood in the reports or communications of those responsible for the statutory audit of accounts," so that, at present, in the uncertainty of the legal framework of reference, this crime is prudentially indicated as a prerequisite for the administrative liability of entities.



- Illegal transactions on shares or quotas of the company or the parent company (Art. 2628 Civil Code)
- Transactions to the detriment of creditors (Article 2629 Civil Code).
- Failure to disclose conflict of interest (Article 2629-bis of the Civil Code) [added by Law No. 262/2005]
- Fictitious capital formation (art. 2632 civil code).
- Improper distribution of corporate assets by liquidators (Article 2633 Civil Code).
- Bribery among private individuals (art. 2635 civil code) [added by L. no. 190/2012; amended by L.D. no. 38/2017 and L. no. 3/2019]
- Instigation of bribery among private parties (Article 2635 bis, paragraph1, Civil Code) [added by Legislative Decree No. 38/2017 and amended by Law No. 3/2019]
- Unlawful influence on the assembly (Art. 2636 Civil Code).
- Market rigging (art. 2637 Civil Code).
- Hindering the exercise of the functions of public supervisory authorities (Article 2638, paragraphs 1 and 2, Civil Code)

8. Crimes for the purpose of terrorism or subversion of democratic order provided for in the Criminal Code and special laws (Art. 25-quater, Decree 231) [article added by Law No. 7/2003]

- Subversive associations (art. 270 c.p.)
- Associations for the purpose of terrorism, including international terrorism or subversion of the democratic order (Article 270-bis of the Criminal Code)
- Aggravating and mitigating circumstances (Article 270-bis.1 of the Criminal Code) [introduced by Legislative Decree No. 21/2018].
- Assistance to associates (Article 270-ter of the Criminal Code).
- Enlistment for the purpose of terrorism, including international terrorism (Article 270-quater of the Criminal Code).
- Transfer organization for the purpose of terrorism (Article 270-quater.1) [introduced by Decree Law No. 7/2015, converted, with amendments, by Law No. 43/2015]
- Training for activities for the purpose of terrorism, including international terrorism (Article 270-quinquies of the Criminal Code).
- Conduct for the purpose of terrorism (Article 270-sexies of the Criminal Code).
- Attack for the purpose of terrorism or subversion (Article 280 of the Criminal Code).
- Act of terrorism with deadly or explosive devices (Article 280-bis of the Criminal Code).
- Kidnapping for the purpose of terrorism or subversion (Article 289-bis of the Criminal Code).
- Kidnapping for the purpose of coercion (Article 289-ter of the Criminal Code) [introduced by Legislative Decree 21/2018].
- Incitement to commit any of the crimes provided for in Chapters 1 and 2 (art. 302, Criminal Code)
- Political conspiracy by agreement (Article 304 of the Criminal Code).



- Political conspiracy by association (Article 305 of the Criminal Code).
- Armed gang: formation and participation (art. 306 Penal Code)
- Assisting participants in conspiracy or armed gang (Article 307 of the Criminal Code).
- Possession, hijacking and destruction of an aircraft (Art. 1, L. No. 342/1976)
- Damage to ground installations (Art. 2, L. No. 342/1976)
- Penalties (Art. 3, L. No. 422/1989)
- New York Convention of December 9, 1999 (art. 2)

Law 153/2016 included the following additional crimes in the Criminal Code:

- Financing of conduct for the purpose of terrorism (Article 270-quinquies.1 of the Criminal Code)
- Subtraction of seized property or money (Article 270-quinquies.2 Criminal Code)
- Acts of nuclear terrorism (Article 280-ter of the Criminal Code).

These crimes are considered for prudential purposes as potentially relevant cases-taking into account that Article 25-quater of Decree 231 makes an "open" reference to the hypotheses of terrorist and subversive crimes-even though the aforementioned Law did not expressly make changes to Decree 231.

9. Female genital mutilation practices (Art. 25-quater.1, Decree 231) [article added by Law No. 7/2006].

- Practices of female genital organ mutilation (Article 583-bis of the Criminal Code).

10. Crimes against the individual (Art. 25-quinquies, Decree 231) [article added by L. no. 228/2003; amended by L. no. 199/2016]

- Reduction or maintenance in slavery or servitude (art. 600, Criminal Code)
- Child prostitution (Article 600-bis of the Criminal Code).
- Child pornography (Article 600-ter of the Criminal Code).
- Possession of or access to pornographic material (Article 600-quater of the Criminal Code).
- Virtual pornography (Art. 600-quater.1 Penal Code) [added by Art. 10, L. 38/2006]
- Tourism initiatives aimed at the exploitation of child prostitution (Article 600-quinquies of the Criminal Code)
- Trafficking in persons (Article 601 Criminal Code) [amended by Legislative Decree 21/2018].
- Purchase and alienation of slaves (Article 602 of the Criminal Code).
- Solicitation of minors (Article 609-undecies of the Criminal Code).
- Illegal intermediation and exploitation of labor (Article 603 bis of the Criminal Code)

11. Market abuse (Art. 25-sexies, Decree 231) [article added by Law no. 62/2005].

- Abuse or unlawful communication of insider information. Recommendation or inducement of others to commit insider trading (Article 184, Legislative Decree No. 58/1998) [amended by Law No. 238/2021]



- Market manipulation (Article 185, Legislative Decree No. 58/1998) [amended by Legislative Decree 107/2018 and Law No. 238/2021]

12. Manslaughter and grievous or very grievous bodily harm, committed in violation of occupational health and safety protection regulations (Art. 25-septies, Decree 231) [article added by Law no. 123/2007; amended by Law no. 3/2018]

- Manslaughter (Article 589 of the Criminal Code).
- Negligent bodily injury (Article 590 of the Criminal Code).

13. Receiving stolen goods, money laundering and use of money, goods or utilities of unlawful origin, as well as self-laundering (Art. 25-octies, Decree 231) [article added by Legislative Decree no. 231/2007; amended by Law no. 186/2014 and Legislative Decree no. 195/2021]

- Receiving stolen goods (Article 648 of the Criminal Code) [amended by Legislative Decree No. 195/2021].
- Money laundering (Article 648-bis of the Criminal Code) [amended by Legislative Decree No. 195/2021].
- Use of money, goods or utilities of unlawful origin (Article 648-ter of the Criminal Code) [amended by Legislative Decree No. 195/2021]
- Self-laundering (Article 648-ter.1 of the Criminal Code) [amended by Legislative Decree No. 195/2021]

14. Crimes relating to non-cash payment instruments (Art. 25-octies.1, Decree 231) [article added by Legislative Decree No. 184/2021].

- Misuse and forgery of non-cash payment instruments (Article 493-ter of the Criminal Code)
- Possession and dissemination of computer equipment, devices or programs aimed at committing crimes regarding non-cash payment instruments (Article 493-quater of the Criminal Code)
- Hypothetical aggravating conditions arranged by Article 640-ter of the Criminal Code.
- Fraudulent transfer of valuables (Article 512-bis of the Criminal Code).

15. Copyright infringement offenses (Art. 25-novies, Decree 231) [article added by Law no. 99/2009].

- Making available to the public, in a system of telematic networks, through connections of any kind, a protected intellectual work, or part thereof (Article 171, paragraph 1, lett. a-bis), L. No. 633/1941)
- Offenses referred to in the previous point committed on others' works not intended for publication if their honor or reputation is offended (Article 171, paragraph 3, Law No. 633/1941)
- Abusive duplication, for profit, of computer programs; import, distribution, sale or possession for commercial or entrepreneurial purposes or leasing of programs contained in media not marked by the SIAE; preparation of means to remove or circumvent protection devices of computer programs (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 lease of databases (Article 171-bis, paragraph 2, Law No. 633/1941)
- Unauthorized duplication, reproduction, transmission or dissemination in public by any process, in whole or in part, of intellectual works intended for the television, film, sale or rental circuit of records, tapes or similar media or any other media containing phonograms or videograms of musical, cinematographic or audiovisual works assimilated or sequences of moving images literary, dramatic, scientific or didactic, musical or dramatic-musical, multimedia works, even if included in collective or composite works or databases; reproduction, duplication, transmission or abusive dissemination, sale or trade, transfer for any reason or abusive importation of more than fifty copies or specimens of works protected by copyright and related rights; placing in a system of telematic networks, through connections of any kind, of an intellectual work protected by copyright, or part of it (art. 171-ter, L. No. 633/1941)
- Failure to notify the SIAE of the identification data of media not subject to marking or false declaration (Article 171-septies, L. No. 633/1941)
- Fraudulent production, sale, import, promotion, installation, modification, and use for public and private use of equipment or parts of equipment suitable for decoding audiovisual transmissions with conditional access made over the air, by satellite, by cable, in both analog and digital form (Article 171-octies, Law No. 633/1941).

16. Inducement not to make statements or to make false statements to judicial authorities (Art. 25-decies, Decree 231) [article added by Law no. 116/2009]

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

17. Environmental crimes (Art. 25-undecies, Decree 231) [article added by Legislative Decree no. 121/2011; amended by Law no. 68/2015; amended by Legislative Decree 21/2018]

- Environmental pollution (Article 452-bis of the Criminal Code).
- Environmental Disaster (Article 452-quater of the Criminal Code).
- Culpable crimes against the environment (Article 452-quinquies of the Criminal Code).
- Trafficking and abandonment of highly radioactive material (Article 452-sexies of the Criminal Code).
- Aggravating circumstances (Article 452-octies of the Criminal Code).
- Killing, destroying, capturing, taking, keeping specimens of protected wild animal or plant species (Article 727-bis of the Criminal Code)
- Destruction or deterioration of habitat within a protected site (art. 733-bis, 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, Law No. 150/1992)
- Discharges of industrial wastewater containing hazardous substances; discharges to soil, subsoil and groundwater; discharges to sea water from ships or aircraft (Article 137, Legislative Decree No. 152/2006)
- Unauthorized waste management activities (Article 256, Legislative Decree No. 152/2006)



- Illegal waste trafficking (Art. 259, Legislative Decree no.152/2006)
- Organized activities for illegal waste trafficking (Article 452-quaterdecies of the Criminal Code) [introduced by Legislative Decree 21/2018].
- Pollution of soil, subsoil, surface water or groundwater (Article 257, Legislative Decree No. 152/2006)
- Violation of reporting requirements, mandatory record keeping and forms (Art. 258, Legislative Decree No. 152/2006)
- Legal provisions on waste management and traceability (Legislative Decree No. 152/2006)
- Malicious pollution caused by ships (Article 8, Legislative Decree No. 202/2007)
- Negligent pollution caused by ships (Article 9, Legislative Decree No. 202/2007)
- Cessation and reduction of the use of injurious substances (Art. 3, L. 549/1993)

18. Employment of third-country nationals whose stay is illegal (Art. 25-duodecies, Decree 231) [article added by Legislative Decree No. 109/2012, amended by Law No. 161/2017]

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

19. Racism and xenophobia (Art. 25-terdecies, Decree 231) [article added by Law No. 167/2017].

- Propaganda and incitement to commit racial ethnic and religious discrimination (Article 604 bis of the Criminal Code) [added by Legislative Decree 21/2018].

20. Fraud in sports competitions, abusive gaming or betting and gambling exercised by means of prohibited devices (Art. 25-quaterdecies, Decree 231) [article added by Law No. 39/2019]

- Fraud in sports competitions (Art. 1, L 401/1989)
- Abusive exercise of gambling or betting activities (Art. 4, L. 401/1989)

21. Tax crimes (Art. 25-quinquesdecies, Decree 231) [article added by Law no. 157/2019 and Legislative Decree no. 75/2020].

- Fraudulent declaration through the use of invoices or other documents for nonexistent transactions (Article 2, Legislative Decree 74/2000)²⁰
- Fraudulent declaration by means of other artifices (Art. 3, Legislative Decree 74/2000)²¹

²⁰ On the subject of the punishability of crimes by way of attempt, Article 6, paragraph 1-bis, of Legislative Decree 74/2000, introduced by Article 2 of Legislative Decree. 75/2020, provides, "Unless the act constitutes the crime provided for in Article 8, the provision set forth in paragraph 1 does not apply when the acts aimed at committing the crimes referred to in Articles 2, 3 and 4 are also carried out in the territory of another member state of the European Union, in order to evade value added tax for a total value of not less than ten million euros."

²¹ See previous note.



- Issuance of invoices or other documents for nonexistent transactions (Article 8, Legislative Decree 74/2000)
- Concealment or destruction of accounting documents (Art. 10, Legislative Decree 74/2000)
- Fraudulent evasion of tax payment (Art. 11, Legislative Decree 74/2000)
- Misrepresentation (Article 4, Legislative Decree 74/2000) [introduced by Legislative Decree No. 75/2020].²²²³
- Omitted declaration (Art. 5, Legislative Decree 74/2000) [introduced by Legislative Decree No. 75/2020].²⁴
- Undue compensation (Article 10-quater, Legislative Decree 74/2000) [introduced by Legislative Decree No. 75/2020].²⁵

22. Contraband (Art. 25-sexiesdecies, Decree 231) [article added by Legislative Decree No. 75/2020]²⁶

- Contraband in the movement of goods across land borders and customs spaces (Article 282 Presidential Decree No. 73/1943)
- Contraband in the movement of goods in border lakes (Article 283 Presidential Decree No. 73/1943)
- Smuggling in the maritime movement of goods (Article 284 Presidential Decree No. 73/1943)
- Smuggling in the movement of air cargo (Article 285 Presidential Decree No. 73/1943)
- Smuggling in non-customs zones (Article 286 Presidential Decree No. 73/1943)
- Contraband for improper use of goods imported with customs facilities (Article 287 Presidential Decree No. 73/1943)
- Contraband in customs warehouses (Art. 288 Presidential Decree No. 73/1943)
- Smuggling in cabotage and traffic (Article 289 Presidential Decree No. 73/1943)
- Contraband in the export of goods eligible for duty drawback (Article 290 Presidential Decree No. 73/1943)
- Contraband in temporary import or export (Article 291 Presidential Decree No. 73/1943)
- Smuggling of foreign manufactured tobacco products (Article 291-bis Presidential Decree No. 73/1943)
- Aggravating circumstances of the crime of smuggling foreign manufactured tobacco products (Article 291-ter Presidential Decree No. 73/1943)
- Conspiracy to smuggle foreign manufactured tobacco (Article 291-quater Presidential Decree No. 73/1943)
- Other cases of smuggling (Art. 292 Presidential Decree No. 73/1943)
- Aggravating circumstances of smuggling (Art. 295 Presidential Decree No. 73/1943)

23. Crimes against cultural heritage (Art. 25-septiesdecies, Decree 231) [Article added by Law no. 22/2022].

- Theft of cultural property (Article 518-bis of the Criminal Code).

²² See previous note.

²³ This case is relevant if the conducts are committed as part 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.

²⁴ See previous note.

²⁵ See previous note.

²⁶ Smuggling offenses assume criminal relevance under the conditions set pursuant to Art. 1, para. 4, Legislative Decree 8/2016, i.e. when the amount of border duties due exceeds ten thousand euros.



- Misappropriation of cultural property (Article 518-ter of the Criminal Code).
- Receiving cultural property (Article 518-quater of the Criminal Code).
- Forgery in private writing relating to cultural property (Article 518-octies of the Criminal Code).
- Violations of alienation of cultural property (Article 518-novies of the Criminal Code).
- Illegal importation of cultural property (Article 518-decies of the Criminal Code).
- Illicit exit or export of cultural property (Article 518-undecies of the Criminal Code).
- Destruction, dispersal, deterioration, defacement, and illegal use of cultural or scenic property (Art. 518-duodecies, Criminal Code)
- Counterfeiting of works of art (Article 518-quaterdecies of the Criminal Code).

24. Laundering of cultural property and devastation and looting of cultural and scenic property (Art. 25-duodevicies, Decree 231) [Article added by Law No. 22/2022]

- Laundering of cultural property (Article 518-sexies of the Criminal Code).
- Devastation and looting of cultural and scenic property (Article 518-terdecies, Criminal Code).

25. Transnational Crimes (Law No. 146/2006) [The following crimes are prerequisites for the administrative liability of entities if committed transnationally]

- Provisions against illegal immigration (Article 12, paragraphs 3, 3-bis, 3-ter, and 5, of the Consolidated Text of Legislative Decree No. 286 of July 25, 1998)
- Association for the purpose of illicit trafficking in narcotic drugs or psychotropic substances (Art. 74 of the Consolidated Text referred to in Presidential Decree No. 309 of October 9, 1990)
- Conspiracy to smuggle foreign processed tobacco products (Article 291-quater of the Consolidated Text of Presidential Decree No. 43 of January 23, 1973)
- Inducement not to make statements or to make false statements to judicial authorities (Article 377-bis of the Criminal Code)
- Aiding and abetting (art. 378, Criminal Code)
- Criminal conspiracy (Article 416 of the Criminal Code).
- Mafia-type association (Article 416-bis of the Criminal Code).