


# Organization, Management & Control Model (“OM&C Model”)

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## CHAPTER 1

Global Projects Services AG (hereinafter also referred to as Company") is a Company incorporated under the laws of Switzerland and is part of Saipem Group[1] (hereinafter also referred to as "**Saipem Group**" or "**the Group**"), a global leader in engineering services for the design, construction and operation of complex infrastructures and plants in the energy sector, both offshore and onshore.
The Company delivers high quality Human Resource services tailored to the energy and infrastructure industry. Company's commitment is providing and developing skilled workforce to support Saipem's operational success worldwide. The Company provides also ship-management services as an integrated maritime-solutions provider, including training activities and maritime consultancy services.

The Company's organisational structure is based on the traditional administration and control model with a Board of Directors, composed of 3 members The Shareholders' Meeting manifests the will of and binds the Shareholders, through resolutions adopted in compliance with the law and the Company's Articles of Association.
The Shareholders' Meeting appoints the Board of Directors for a maximum term of three years. The Board of Directors shall appoint the Chairman, if the Shareholders' Meeting has not done so. Company representation before third parties and the courts is the responsibility of the Chairman of the Board of Directors, or Directors vested with the powers.
The Board of Directors is entrusted with the management of the Company. The structure of the Board of Directors is one-tier system and consists of one executive director with the title of Managing Director and two non-executive directors, one of which with the title of Chairman.
The executive director is entrusted with the day-to day management of the Company and the enterprise connected with it and the non-executive directors have the duty of supervising his duties. This last duty cannot be deprived from the non-executive directors by means of an allocation of duties.
The Board of Directors shall appoint the Compliance Member. The Compliance Member is a monocratic body composed by one external member. The structure, the duties and principles for the Compliance Member are governed by the Saipem Group internal procedures and are in line with the tasks under the relevant Swiss laws, where applicable.

Company shares the vision of the Group : "Engineering for a sustainable future". To this end, the Company is actively engaged in the new low-carbon energy and industrial ecosystem and stands at the forefront of the transition towards Net Zero, through the adoption of increasingly digitalised tools, technologies and processes, conceived from the outset with environmental sustainability and safety in mind.
Within the Company sustainability means operating with full awareness of its responsibility towards all stakeholders. Ensuring fair and collaborative relationships with each of them is essential to the success of the projects in which the Company is involved.

[1] **Saipem Group** is an Italian multinational company operating globally in the energy and infrastructure sectors. The parent company is **Saipem S.p.A.**, a joint-stock company with registered office in Italy and listed on the Milan Stock Exchange.



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The sustainability model guides all corporate processes and is oriented towards excellence and the achievement of long-term objectives aimed at preventing, reducing and managing potential risks.

The Company is committed to maintaining and strengthening a governance system aligned with international best practice standards, suitable for managing the complexity of the contexts in which it operates, and the challenges associated with sustainable development.

The Company's ability to develop projects in critical or remote areas is guaranteed precisely by the effective coordination between the activities carried out by the operating companies and branches present in the various countries, through the logistic support ensured all over the world and by the consolidated ability to manage locally all the difficulties that may arise in such areas, also thanks to more than 65 years of presence in the sector.

The Company undertakes to promote and maintain an adequate Internal Control System and Risk Management, consisting of the set of company tools, organisational structures and regulatory documents aimed at ensuring the safeguarding of company assets, the efficiency and effectiveness of company processes, the reliability of financial reporting, and compliance with laws and regulations, as well as with the Company's Articles of Association and internal procedures.

The structure of the Company's Internal Control System is an integral part of the Company's organisational and management model and involves, with different roles, the administrative bodies, the supervisory bodies, the control bodies, management and all personnel, and is inspired by the principles contained in the Code of Corporate Governance Code, taking into account the applicable legislation, the "*CoSO Report*" reference framework and national and international best practices.



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### 1.1.1 Health, Safety and Environment

The safety of all people involved in the Company's operations is a priority objective that is constantly monitored in the management of the Company's activities through an integrated HSE management system, consistent with the integrated approach to Sustainability adopted by Saipem and detailed in the following Chapter 1.2.
The Company is committed to continuously improving its performance in the field of health, safety and environment. In recognising the importance of safeguarding HSE aspects at all levels of the Company, throughout all phases of the development of projects and services, and in the Countries in which it operates, the Company is strongly oriented towards the continuous improvement of its HSE performance and periodically reviews its objectives in order to ensure continuous improvement.

Without prejudice to its commitment to comply with applicable legislation, guidelines and standards required by international organisations (such as *IMO, ISO*, etc.), the Company pursues specific objectives in order to achieve its "*Health & Safety Vision*" and to ensure proper management of environmental issues. These specific objectives, included in the Safety strategic plan, include:

- continuously promoting the culture for environmental protection and safeguarding of workplace health and safety, Human Performance and Asset Integrity;
- ensuring thorough identification and assessment of HSE impacts and risks and ensuring prompt and appropriate mitigation and control measures in all operations, including those executed by suppliers, contractors, partners and within collaboration agreements;
- adopting HSE criteria in the selection and evaluation of suppliers of services and materials;
- protecting the health and safety of all personnel and people who could be affected by the Company's activities, by taking account of the activities planned and executed and the specific critical factors associated with the places in which Saipem operates;
- conducting HSE due diligences during mergers and acquisitions, aimed at identifying existing and potential HSE impacts associated with any previous construction, infrastructure, past activity and/or current practice, including potential liabilities associated with pre-existing contamination;
- the prevention of pollution and potential environmental damage caused by company activities;
- the efficient use of energy and natural resources.

The Company undertakes to achieve these objectives by:

- ensuring the availability of appropriate human, technological and financial resources to support the management of environmental, health and safety issues;
- continuously strengthening focus on Health and Safety issues through the "*Leadership in Health and Safety*" and "*Fail Safe*" cultural change programmes;
- reiterating the responsibility and the right of anyone to call a halt to activities that could potentially compromise health and safety conditions, and actively supporting those who intervene to stop such actions and operations;
- reiterating the importance of the "*life-saving rules*" and ensuring zero-tolerance towards any deviation.



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- continuously strengthening attention to the prevention and mitigation of environmental impacts and to the protection of health and safety through integrated management systems oriented towards continuous improvement.

HSSE Regulation Compliance Manager of the Company, within a Company policy aimed at guaranteeing the continuous improvement of workers and third parties health and safety, environment and public safety conditions as well as security, must identify hazards, assess risks and adopt appropriate measures for their mitigation and control that these measures are implemented, through an adequate organization and realization of management systems that are adequate for the activities that fall within its responsibility.

HSSE Regulation Compliance Manager is asked to guarantee the enforcement of all applicable HSE regulations covering workers and third parties, the environment and public safety as well as regarding security for activities performed by the Company.

HSSE Regulation Compliance Manager, acting as Legal Representative of the Company, has been given all powers and duties necessary to put in place, without spending limits and with maximum management autonomy, all the actions and fulfilment of legislative requirements that may be necessary to ensure that the activity under its remit is carried out in accordance with the regulations in force regarding health, safety, the environment and public safety and security.

Employers have been given all powers and duties necessary to put in place, without spending limits and with maximum management autonomy, all the actions and fulfilment of legislative requirements that may be necessary to ensure that the activity under their remit is carried out in accordance with the regulations in force regarding health, safety, the environment and public safety and security.

## 1.1. Sustainability

To the Company, sustainability represents a fundamental pillar of its identity and an essential element for combining economic development, protection of the environment and the centrality of people.
Within a global context characterised by profound and continuous changes, the Company has consolidated an integrated approach that harmonises the environmental, social and economic dimensions, promoting, in all the Countries in which it operates, a culture of responsibility and sustainable development.
The Company operates within the reference framework of the United Nations Universal Declaration of Human Rights, the Fundamental Conventions of the ILO – International Labour Organisation – and the OECD Guidelines on Multinational Enterprises. The Company rejects any form of discrimination, corruption, forced or child labour.
In particular, Saipem pays attention to the recognition and safeguarding of the dignity, freedom and equality of human beings, the protection of labour and trade union freedom, the protection of health, safety, the environment and biodiversity, as well as values and principles relating to transparency and sustainable development, in accordance with



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international organisations and conventions. Respect for human rights is the foundation of inclusive growth of societies and geographical areas and, consequently, of the companies that operate within them.
The Company contributes to the creation of the socio-economic conditions required for the effective enjoyment of fundamental rights and promotes the professional growth and well-being of its local people.

This commitment is also expressed through the development of solutions with reduced environmental impact, the promotion of inclusive working conditions and the collaboration with entities, institutions and local communities, contributing to the dissemination of a responsible approach aimed at preserving natural resources for future generations.
Research, innovation and stakeholder engagement represent the main drivers guiding the Company in defining its priorities and integrating sustainability into its business, strengthening a vision aimed at creating value and contributing to sustainable development.

The publication of the Consolidated Sustainability Report represents the main tool through which Saipem, at Group level, communicates its commitment in a transparent manner and in line with legislative requirements, illustrating the strategies, policies and progress achieved along the path towards an increasingly sustainable development model.

### 1.2. Introduction to **Administrative liability of legal entities**

Pursuant to international legal provisions on "administrative liability of legal entities, companies and associations with or without legal status", legal entities may be deemed liable, and therefore subject to monetary sanctions and/or disqualifications[2], for offences perpetrated in their interest or advantage by:

- representatives, directors or managers of the Company or one of its organizational units with financial and functional independence, as well as persons who are responsible, also *de facto*, for managing or controlling the Company (individuals in top-level positions or "top-level management");
- those who are managed or supervised by an individual in a top-level position (individuals subject to the direction of others).

Under the laws of Switzerland, (article 102 paragraph 1 of the Swiss Penal Code) a company may be found criminally liable for crimes or delicts committed in the exercise of its commercial activities and within its corporate scope, if such crimes or delicts cannot be imputed to one or several individuals due to the lack of organization or controls within the company. In addition, a company can be held criminally liable, alongside identified individual perpetrators, for crimes in relation to participation to criminal or terrorist organizations, financing of terrorism, money laundering, corruption of Swiss or foreign public officials and corruption of private parties, (article 102 paragraph 2 of the Swiss Penal Code).
The adoption and effective implementation of organisation, management and control models, adequate for the prevention of the type of offences committed, may constitute

[2] Legislative Decree No. 231/2001 provides for the following types of sanctions: (i) financial penalties; (ii) disqualifications; (iii) seizure of the proceeds or profits of the crime; and (iv) publication of the sentence.



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an exemption from administrative liability or a defence from criminal liability of legal entities.

### 1.3. Offences

The offences that may result in the administrative responsibility of companies, according to several national and/or international legislation, may fall into different categories, such as:

(i) offences against the Public Administration;
(ii) computer crimes and unlawful data processing;
(iii) organised crime;
(iv) money forgery, public credit cards, revenue stamps and identification instruments or signs of recognition;
(v) crimes against industry and trading;
(vi) corporate crimes;
(vii) crimes of terrorism or subversion of democratic order;
(viii) offences involving practices of female genital mutilation;
(ix) offences against the person;
(x) market abuse;
(xi) manslaughter or serious or life-threatening injuries, resulting from violations of the regulations on health and safety in the workplace;
(xii) receiving, laundering and using money, goods or benefits of illicit origin, as well as self-laundering;
(xiii) crimes related to payment instruments other than cash and fraudulent transfer of values;
(xiv) offences relating to the violation of Trade sanctions or other restrictive trade measures imposed by the Swiss Government or the European Union restrictive measures; when applicable
(xv) crimes related to violation of copyright;
(xvi) inducement to withhold statements or to make false statements to judicial authorities;
(xvii) environmental offences;
(xviii) crime related to the employment of illegally staying third-country nationals;
(xix) cross-border offences; racism and xenophobia crimes;
(xx) crimes of fraud in sports competitions, illegal gambling or betting by means of prohibited equipment;
(xxi) tax offences;
(xxii) smuggling crimes;
(xxiii) crimes against cultural heritage;
(xxiv) laundering of cultural assets and devastation and looting of cultural and landscape assets;
(xxv) crimes against animals.

Annex 1 to this OM&C Model lists the offences that may entail the administrative liability of legal entities, together with a brief description of the offences.



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### 1.5. The Organisation, Management and Control Model of the Company

At its meeting on November 19th, 2009 the Board of Directors of the Company resolved the adoption of the OM&C Model, aimed at preventing the above-mentioned types of offences.
Later, through specific projects, the OM&C Model has been updated to reflect changes in legislation and in the Company's organisation.

In particular, subsequent updates have considered:

- changes in the Company's organisational structure;
- trends in case law and legal theory;
- observations related to the application of OM&C Model, including any experience from criminal proceedings;
- practices of Italian and foreign companies with regard to these models;
- the results of supervision activities and the findings of internal audit activities;
- changes in legislation concerning administrative responsibility or criminal liability of legal entities, with reference, for instance, to the provisions of the Foreign Corrupt Practices Act and the UK Bribery Act, Title 19 (Corruption) of the Swiss Penal Code) and other local legal requirements ;
- changes in the guidelines issued on the matter of administrative responsibility of legal entities.

OM&C Model is an integral part of Company's Internal Control and Risk Management System and is consistently integrated with the HSE, Quality, Risk Management and Compliance systems, with a view to ensuring a unified approach to risk management and continuous improvement.
OM&C Model is divided into the following chapters:

- "OM&C Model" (chapter 1), which provides a summary description of the reference legal framework, the identification of the addressees of OM&C Model and the definition of the principles for the adoption of organisation, management and control models by the companies directly or indirectly controlled by the Company (hereinafter, "**Subsidiaries**");
- "Risk assessment methodology" (chapter 2), describing the methodology used to carry out the mapping of the risks and the assessment of the control systems;
- "Compliance Member" (chapter 3), with the establishment and assignment of functions and powers, as well as the definition of information flows to and from it;
- "Communication and training" (chapter 4), specifying the principles adopted for the communication of OM&C Model to personnel and the market, including the adoption of contractual clauses in relations with third parties, and for personnel training;
- "Disciplinary system" (chapter 5), specifying the sanctions imposed in the case of violation of OM&C Model;
- "Control systems" (chapter 6), specifying the structure of the control systems;
- "Rules for updating OM&C Model" (chapter 7), providing for a program to implement updates in the case of legislative changes, significant changes in the organisational structure or business sectors of the Company, significant violations of OM&C Model and/or assessments of its effectiveness, or industry experience



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in the public domain;

The Code of Ethics, although a standalone document with respect to OM&C Model, constitutes an integral and substantial part of the system of rules and principles underlying OM&C Model.

The document "Special Section of OM&C Model – Sensitive Activities and specific Control Standards" is structured on a process-driven basis. In particular, the document is based on the Company's processes[3] and includes a dedicated section for each process, within which one or more activities are identified that the Company considers to be exposed to the risk of committing offences (hereinafter, the "**Sensitive Activities**"), and the relevant controls aimed at preventing such offences.

The OM&C Model is communicated by the Managing Director to the competent functions of the Company, which provide for the issuance of the regulatory documents that shall contain the control tools for the implementation of the OM&C Model.

The procedures for updating and approving the OM&C Model are set out in Chapter 7 below.

### 1.6. Addressees of OM&C Model

The principles and contents of the OM&C Model are addressed to the members of company bodies, management and employees of the Company, as well as to all who work for the achievement of the Company's objectives (hereinafter, "**Addressees**").

The principles and contents of OM&C Model are widely disseminated, both inside and outside of the Company.

The Compliance Member of the Company monitors the initiatives aimed at promoting communication and training on OM&C Model.

### 1.7. Risk prevention systems for administrative liability of entities in Subsidiaries, affiliated companies, consortia and joint ventures

#### 1.7.1. Subsidiaries

The Company encourages all its Subsidiaries to adopt and effectively implement adequate systems to prevent the risk of administrative liability of entities arising from criminal offences.

In particular, the Managing Director of the Company promotes the dissemination within Subsidiaries of an updated and suitable internal control system aimed at preventing unlawful conduct by members of corporate bodies, management and employees, as well as all those who operate in order to achieve the Company's objectives.

Subsidiaries of the Company adopt and implement, in managing activities at risk with

[3] As identified in the document "Saipem Regulatory Maps Form".



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respect to the administrative liability of entities, control principles and measures which are consistent with applicable local legislation, with the specific features of each entity and its activities, while taking into account the minimum control principles defined by the Company itself and the provisions of the Group's Code of Ethics.

Within the scope of its autonomy, the Subsidiary is responsible for the adoption and implementation of OM&C Model or other compliance models concerning the administrative liability of entities, a copy of which, together with any updates, is sent to the Company and to Saipem S.p.A..

For this purpose, the Managing Director of the Company communicates OM&C Model and updates to the Subsidiaries.

In accordance with the provisions of their respective OM&C Model, the Subsidiaries appoint an independent body entrusted with supervising the effectiveness, adequacy and updating of the OM&C Model.

Any corrective actions relating to its OM&C Modell fall within the exclusive competence of the Subsidiaries.

### 1.7.2. Affiliated companies, consortia and joint ventures

The representatives designated by the Company for appointment to the corporate bodies of entities in which the Company does not hold a controlling interest, as well as in consortia and joint ventures, promote – with different approaches depending on the type of entity (e.g. proposals to the Board of Directors of the new entity, adoption of common procedures, etc.) and within the limits of the rights granted to the Company – the principles and contents of OM&C Model and of the Code of Ethics.



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## CHAPTER 2
## RISK ANALYSIS METHODOLOGY

### 2.1. Risk assessment and internal control system

The identification of the Company areas where there is a risk of an offence is carried out through an accurate analysis of the company processes, identifying the offences connected to administrative responsibility, as well as their primary means of commission, which are potentially applicable and relevant to the Company.

In particular, for each company process deemed at risk:

(i) Sensitive Activities are identified, that are those activities which, as part of business processes, are exposed to the risk of committing the offenses, as assessed as abstractly relevant to the Company;
(ii) control systems aimed at preventing the perpetration of the offences are defined (hereinafter, "**Control Standards**");
(iii) company contact persons involved in the process who, with regard to Sensitive Activities, have information relevant to the assessment of the internal control system of the Company, are identified. A comparative assessment of the current control system and the controls established in the Control Standards is then carried out with the identified company contact persons, and is recorded in appropriate risk assessment documents organised according to a logical process;
(iv) if necessary, an action plan is defined in order to align the internal control system to the control systems established by the Control Standards.

According to the framework issued by the *Committee of Sponsoring Organizations of the Treadway Commission (COSO), entitled Internal Control – Integrated Framework (COSO IC-IF)*[4]*,* internal control can be defined as a process designed to provide reasonable assurance regarding the achievement of objectives relating to the effectiveness and efficiency of operations, the reliability of financial reporting and sustainability reporting, compliance with laws and regulations, and the safeguarding of company assets.

The components of the internal control system, according to the *COSO Report, Internal Control – Integrated Framework*, are as follows:

Control environment:

It reflects the conducts and actions of "Top Management" with respect to internal control system applied in the organisation.

The control environment includes the following elements:

- integrity and ethical values;
- management philosophy and style;

[4] Committee of Sponsoring Organizations of the Treadway Commission (1992), internal control -integrated framework, AICPA, www.coso.org, updated in May 2013.



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- organisational structure;
- assignment of powers and responsibilities;
- personnel policies and practices;
- personnel skills.

Risk Assessment:

Definition of processes aimed at identifying and managing the most relevant risks that may prevent the achievement of Company's objectives.

Information and Communication:

Definition of an information system (IT system, reporting flow, system of process/activity indicators) enabling both senior management, middle manager, white and blue-collar workers to perform the tasks assigned.

Control Activity:

Definition of company regulations ensuring organised management of risks and company processes and making it possible to achieve the Company's objectives.

Monitoring:

The process of assessing the quality and results of internal controls over time. These components of the internal control system are taken into consideration for the assessment of the risk of committing the offences considered as relevant for the Company.

The objective of the assessment is to ensure an effective and up-to-date system to identify Sensitive Activities and Control Standards.



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## CHAPTER 3

## COMPLIANCE MEMBER

### 3.1. Compliance Member of the Company

#### 3.1.1. Autonomy and independence

The Compliance Member of the Company (hereinafter, the "**Compliance Member**") is a monocratic body composed of a single external member with independent powers of initiatives and control. The Compliance Member regulates its activities through specific Regulations.

The autonomy and independence of the Compliance Member are guaranteed by the position recognized within the organisational structure of the company, and by the necessary requisites of independence, integrity and professionalism, as well as by the reporting lines towards the Board of Directors of the Company.

To support the definition and the performance of the activities within its remit and ensure the utmost respect of the requisite of professionalism, continuity of action and the legislative obligations, the Compliance Member can avail itself of the Company resources, as well as, if needed, of external resources with specialised skills.

#### 3.1.2. Composition and appointment

The appointment of the Compliance Member is approved with a resolution of the Board of Directors, upon the proposal of the Managing Director with the agreement of the Chairman.

The Compliance Member is a monocratic body composed of one (1) external member. The member is chosen among academics and professionals of proven expertise and experience in legal, economic and/or company organisation issues.

The term in office of the member is 3 (three) years; the Compliance Member leaves office on the date of the Shareholders' Meeting called for the approval of the financial statements connected with the latest year of their office, but the Member continues to perform his/her functions ad interim until the appointment of the new Compliance Member. The Compliance Member can be confirmed in the office for no more than 3 (three) consecutive mandates, up to a maximum of 9 (nine) years.

Reasons for ineligibility and/or removal of the members of the Compliance Memberinclude:

(i) kinship, marriage, domestic partnership or affinity within the fourth degree of kinship with any members of the Board of Directors of the Company or its Subsidiaries, or with representatives, directors or managers of the Company or of one of its organizational units with financial and functional independence, as well as with persons who are responsible, also *de facto,* for managing or controlling



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the Company, the statutory auditors of the Company and the auditing company, as well as any other parties specified by the law;

(ii) conflicts of interest, even potential ones, with the Company or its Subsidiaries, compromising their independence;

(iii) direct or indirect holding of equity investments resulting in a significant influence on the Company or its Subsidiaries;

(iv) appointment in the office of executive director, in the three financial years before appointment as member of the Compliance Member, in companies undergoing voluntary or forced liquidation or equivalent procedures;

(v) employment in the central or local government sector, in the three years before the appointment as member of the Compliance Member, unless otherwise resolved by the Board of Directors;

(vi) judgement, even if still not having the force of *res judicata*, or plea bargain, in Italy or abroad, for the offences which entail the administrative liability of legal entities;

(vii) judgement, even if still not having the force of *res judicata*, or "plea bargaining" for a judgement imposing the disqualification, even temporary, from public office, or temporary disqualification from holding management positions in legal entities and companies.

Reasons for replacement of the Compliance Member include the termination or resignation of the Compliance Member for personal reasons.

Should one of the above-mentioned reasons for replacement, ineligibility and/or removal be applicable to the Compliance Member he or she shall immediately notify the Managing Director in writing and shall automatically be removed from office. The Managing Director shall inform the Board of Directors, in order to start the process for the replacement and to submit relevant proposals to the Board of Directors, as set forth in this paragraph.

The functions of the Compliance Member shall be temporarily covered by the Managing Director and the Board of Directors shall without delay provide for the replacement of the Compliance Member.

Without prejudice to the above, the Board of Directors may resolve the suspension or removal from office of Compliance Member in the following cases:

- failure to provide adequate supervision that is proved - even incidentally - by judgement, even if still not having the force of *res judicata*, issued in relation to offences this OM&C Model is aimed to prevent against the Company or another legal entity in which the concerned member is, or was, member of a Compliance Member, or arising, even incidentally, from plea bargain;
- serious failure to fulfil the duties of Compliance Member.

### 3.1.3. Functions, powers and budget of the Compliance Member



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The tasks of the Compliance Member are the following:

(i) supervision of the effectiveness of OM&C Model and monitoring of the implementation and updating activities of OM&C Model;
(ii) review of adequate OM&C Model adequateness, i.e., of effectiveness (and not merely formal) in preventing unlawful behaviors from which administrative responsibility may derivate;
(iii) analysis of the maintenance of the requirements of soundness and functionality of OM&C Model over time;
(iv) promotion of the necessary updating, in a dynamic sense, of OM&C Model;
(v) approval of the annual program of supervisory activities within the Company's structures and departments (hereinafter, "**Supervision Program**"), in compliance with the principles and contents of OM&C Mode as well as with the risk assessments and controls established in the internal control system; coordination of activities for the implementation of the Supervision Program and of scheduled and unscheduled control initiatives; analysis of the results of the activities carried out and corresponding reports;
(vi) care of the relevant information flows to and from company functions and Compliance Members of Subsidiaries;
(vii) any other task assigned according to the applicable law or to OM&C Model.

In performing the tasks assigned, the Compliance Member has unlimited access to company information for its activities of investigation, analysis and control, which may be carried out directly, through competent internal functions, or through independent professionals/companies. All company functions, employees and/or members of company bodies are obliged to provide information if requested by the Compliance Member, or in the case of events that could result in a liability of the Company.

The Compliance Member is granted:

- the power to grant, modify and/or terminate professional assignments – also making use of the competent internal company functions – with autonomous powers of representation, to third parties having the specific expertise necessary for the best execution of the task concerned;
- the availability of financial resources for the performance of the activities within its field of competence. The requirement to carry out any transaction whose amount exceeds 200'000 Euro, is communicated to the Managing Director of the Company.

## 3.2. Information flows

### 3.2.1. Information flows from the Compliance Member towards top management and governance and corporate control bodies

The Compliance Member reports on the implementation of OM&C Model, on the emergence of any critical issues and communicates the outcome of the activities carried



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out in the performance of its duties. The reporting lines are as follows:

(i) on an ongoing basis, to the Managing Director, who informs the Board of Directors within the framework of the reporting on the exercise of the powers delegated;

(ii) on a quarterly basis, to the Managing Director and Board of Directors of the Company, to the Audit and Risk Committee of Saipem S.p.A. and to the Board of Statutory Auditors of Saipem S.p.A. In this regard, the Compliance Member prepares a report on the activities carried out, which describes the outcome of the supervision activities carried out and any change in legislation concerning the administrative liability of entities issued during the period;

(iii) on a timely basis, where particularly significant events or critical issues are identified, to the Audit and Risk Committee and to the Board of Statutory Auditors of Saipem S.p.A., after prior notification to the Managing Director.

### 3.2.2. Compulsory information flow towards the Compliance Member of the Company

Without prejudice to the provisions set out in paragraph 3.2.3, in order to carry out its supervisory activities on the effective implementation of OM&C Model and to assess its adequacy, the Compliance Member shall be informed by the subjects required to comply with OM&C Model of any events that may entail the liability of the Company in relation with the offences this OM&C Model is aimed to prevent, also through acknowledgement of corporate documents and information of specific relevance.

Periodic information flows to the Compliance Member are provided by the Local Compliance Team[5], on a quarterly or timely basis (according to the relevance of the events to be reported), as follows:

| Field | Object of the information flow |
|---|---|
| Legal | Assessments and monitoring on legal matters |
| | Any significant event relating to the Company (e.g. legal proceeding, searches, seizures or material findings relevant for the purposes of administrative responsibility of legal entities, any issue related to actual or suspected data confidentiality breach) |
| Corporate Governance | Any new event that may cause ineligibility, incompatibility or disqualification of the Directors currently composing the BOD |
| HSEQ | Any relevant (Level 3/4) Injury and/or accident occurred in the period<br>Information about actual or potential negative impacts on people's health and safety and impacts on environment - arising from accidents occurred<br>Actual violations of local HSE laws and regulations that resulted or may result in a legal/civil sanction for the Company |
| AFC | Controls relating to the internal control system over financial and sustainability reporting |
| TAX | Main aspects relating to the management of tax risk and the outcomes of monitoring activities concerning the Tax Control Framework |

[5] The Local Compliance Team (LCT) consists of:
• the Managing Director of the Company;
• the first reports of the Managing Director (staff, business support and business functions in according to the specific organisational structure of the Company);
• Branch Manager, if any



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| | |
|---|---|
| HR | Disciplinary Measures and information on significant/material Ongoing Labor litigations |
| Compliance | Adoption and update of the OM&C Model of the Company and its Subsidiaries |
| | Activities carried out by the Compliance function |
| Security | Activities carried out on security and cybersecurity |

In addition to the above-mentioned information flows, the Internal Audit function of Saipem S.p.A. provides the Compliance Member of the Company and its Subsidiaries (if existing) with the following information:

- the results of audit engagements within its area of competence;
- the whistleblowing reports and other information related whistleblowing activities, where applicable.

The Compliance Member may, in any case, organise meetings and establish, at any time, including periodically, dedicated information channels for the discussion of specific matters with the heads of the relevant functions and business units. The Compliance Member may also organise meetings with the Managing Director of the Company.

### 3.2.3. Whistleblowing Reports (anonymous reports included)

Management employees, consultants, collaborators, business partners and all recipients of OM&C Model are required to report, in good faith and in compliance with applicable regulations, any conduct not in line with the principles and contents of OM&C Model and of the Code of Ethics.

Saipem has established specific internal communication channels, as indicated in the procedure “Reports, including anonymous reports, received by Saipem S.p.A. and its Subsidiaries in Italy and abroad” (hereinafter, the “**Whistleblowing Procedure**”), published on the Company’s intranet and website and accessible to all Saipem employees and website users.

The primary internal reporting channel is the Openblow platform, which uses encryption protocols to ensure anonymity and data security, and can be accessed via Saipem Group website or at the following address: https://saipem.openblow.it/#/

The possibility for the reporting person to submit an oral report is also guaranteed, in accordance with the procedures set out in the Whistleblowing Procedure.

All communication channels adopted, together with the procedures for handling reports, ensure the confidentiality of the reporting person’s identity.
The above reporting obligation also applies to conduct not in line with the principles and contents of OM&C Model and of the Code of Ethics that the Company management or employees become aware of through communication channels other than those described above, in compliance with the principles of fairness and good faith governing employment relationships.



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In any case, whistleblowers are protected against any form of retaliation, whether direct or indirect, that causes or may cause an unjust disadvantage, without prejudice to legal obligations and where the criminal liability of the reporting person for the offences of defamation or slander is established, and/or, for the same reasons, it is ascertained civil liability for wilful misconduct or gross negligence, in accordance with applicable legislation.
In such circumstances, the Company reserves the right to take action to protect its interests, including disciplinary measures.
The confidentiality of the reporting person's identity is in any case guaranteed and sanctions are provided for anyone who breaches the protection measures afforded to the reporting person.

### 3.3. Information notes concerning Subsidiaries, if applicable

Without prejudice to the autonomy of Subsidiaries, their respective Compliance Member and other analogous bodies entrusted with supervising the functioning and updating of the compliance models, such bodies – within a relationship of equivalence with the Compliance Member of the Company – submit to the latter a half-yearly report containing:

- the planning of supervisory activities falling within their remit;
- any significant critical issues identified in the planning and execution of such activities, as well as any remediation actions undertaken;
- information on the adoption and updating of compliance models of the relevant Subsidiary.

Without prejudice to the above, such bodies must promptly inform the Compliance Member of the Company and, in the case of indirectly controlled companies, the Compliance Member or analogous body of their direct parent company, of any relevant facts identified in the course of their supervisory activities that have or may have a significant impact on OM&C Model of the Company or that may give rise to potential criminal or administrative liability of the Company or its personnel.

The Compliance Members or other analogous bodies of Subsidiaries shall make available to the Compliance Member of the Company any information requested by the latter upon the occurrence of events or circumstances relevant to the performance of its duties.

### 3.4. Collection and storage of information

All information, reports and notifications provided for in OM&C Model are stored by the Compliance Member in a dedicated paper-based and/or electronic archive, ensuring the confidentiality of the documents and information acquired, also in compliance with applicable data protection legislation.
Without prejudice to legitimate orders from the competent Authorities, the data and information stored in the archives may be made available to parties external to the Compliance Member only upon his or her prior authorization.



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# CHAPTER 4

# COMMUNICATION AND TRAINING

## 4.1. Communication and training activities

Communication and personnel training are important requirements for the implementation of OM&C Model. The Company undertakes to encourage and promote knowledge of OM&C Model with different knowledge degrees according to the position and role of the Addressees, promoting their active participation in better understanding the principles and contents of OM&C Model.

### 4.1.1. Communication of OM&C Model

OM&C Model is formally communicated by the Managing Director through the competent company functions:

- to each member of the corporate bodies;
- to management and employees, whether on the Company's payroll and/or in service.

OM&C Model constitutes an annex to the employment contract.

The principles and contents of OM&C Model are brought to the attention of all parties with whom the Company has contractual relationships. The commitment to comply with the law and with the principles of OM&C Model by third parties having contractual relationships with Saipem S.p.A. is provided for by a specific clause of the relevant contract and is subject to acceptance by the contracting party.

In this regard, regulatory documents standardise clauses which, depending on the activity governed by the contract, bind counterparties to comply with OM&C Model and provide for appropriate contractual remedies (such as the right to terminate/suspend the contract and/or the application of specific penalty clauses) in the event of non-compliance.

Furthermore, the Company has implemented a detailed supplier assessment system, which provides for the adoption of measures (monitoring, clearance, suspension, withdrawal) against suppliers where conduct contrary to the principles set out in OM&C Model is identified, starting from the qualification phase.

OM&C Model is made available to all employees on the company intranet site, on the Document Management System and to all users – including non-employees – on the Saipem website.

### 4.1.2. Training of the Company personnel

The principles and contents of administrative responsibility and of OM&C Model are also disseminated to the Company's personnel through specific training courses, which include illustrative examples of predicate offences, also taking into consideration the related case law.



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Such training activities are delivered through IT tools and procedures (including update emails, self-assessment tools and e-learning courses), as well as through training meetings and periodic update seminars, and include forms of assessment aimed at evaluating the effectiveness of the training activities themselves. Such training is differentiated, both in terms of content and delivery methods, depending on the employee's role within the Company, the level of risk of the area in which they operate, and whether or not they have representative functions for the Company.
Participation in training courses is mandatory; the training provided is monitored by the competent company functions in order to ensure personnel participation and traceability thereof.

The planning of training activities is approved by the Compliance Member of the Company, upon proposal of the Compliance function of Saipem S.p.A., which provides Compliance Member of the Company, directly or also through the competent HR function, with a half-yearly report on the training activities carried out.



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# CHAPTER 5
# DISCIPLINARY SYSTEM

## 5.1. Function of the disciplinary system

Failure to comply with the provisions set out in OM&C Model, including those relating to the reporting system and to the protection measures for reporting persons provided for by the applicable whistleblowing legislation, triggers the disciplinary system as set out below, with the aim of contributing to: (i) the effectiveness of OM&C Model itself; and (ii) the effectiveness of the supervisory activities carried out by the Compliance Member.
This disciplinary system applies to all Company employees, including individuals in top-level positions. The application of the disciplinary system is autonomous with respect to the conduct and outcome of any proceedings that may be initiated before the competent judicial authority.
It is expressly excluded that the submission of a report, where made in good faith and in compliance with applicable legislation, may in itself constitute grounds for activating the disciplinary system against the reporting person, without prejudice to the provisions applicable to reports made with wilful misconduct or gross negligence, where duly ascertained[6].

The Compliance Member reports any notice of violation of OM&C Model to the competent functions and monitors, in coordination with the relevant HR function, the outcome of any disciplinary proceedings that may be initiated.

## 5.2. Violation of OM&C Model

For the purposes of compliance with the law, by way of example, the following constitute violations of OM&C Model:

(i) the adoption of actions or behaviors not in compliance with the provisions of OM&C Model and/or of the Code of Ethics and/or of regulatory documents, as well as the omission of actions or behaviors required by OM&C Model and/or by the Code of Ethics and/or by regulatory documents in the performance of Sensitive Activities or activities related thereto, including actions or behaviors not in compliance with the provisions on health and safety at work;

(ii) failure to comply with information obligations towards the Compliance Member as set out in OM&C Model, which:
   a) exposes the Company to an objective risk of the commission of one of the offences this OM&C Model is aimed to prevent; and/or
   b) is unequivocally aimed at the commission of one or more of the offences this OM&C Model aims to prevent; and/or
   c) is such as to result in the imposition on the Company of any sanction related to administrative responsibility.

With reference, moreover, to the company regulations on reporting, including anonymous reporting, the following also constitute violations of OM&C Model:

[6] The possible ascertainment of wilful misconduct or gross negligence on the part of the reporting person is subject to an independent and reasoned assessment, separate from the evaluation of the substantiated nature of the report, and is carried out in compliance with the principles of proportionality, due process and protection of the reporting person.



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- the commission of actions or behaviors in breach of the measures established to protect the reporting person;
- the commission of retaliatory or discriminatory acts, whether direct or indirect, against the reporting person for reasons directly or indirectly related to the report;
- the submission, in bad faith or with gross negligence, of reports that prove to be unfounded.

### 5.3. Measures concerning middle managers, white-collar and blue-collar workers

Where violations of OM&C Model or of the Code of Ethics are ascertained by the competent functions, following unlawful conduct carried out by the Company's employees, the People, HSEQ and Sustainability function initiates disciplinary proceedings towards the individuals responsible for the conduct, upon the conclusion of which disciplinary sanctions may be applied, taking into account the applicable legal provisions and collective labour agreements.

The sanction imposed is proportionate to the seriousness of the violation. In determining the sanction, account shall be taken of: the intentional nature of the conduct or the degree of negligence; the overall conduct of the employee, with particular regard to the existence or absence of previous disciplinary measures; the level of responsibility and autonomy of the employee responsible for the disciplinary offence; the seriousness of the effects of the conduct, meaning the level of risk to which the Company may reasonably have been exposed – as a result of the conduct in question; any other specific circumstances surrounding the disciplinary offence.

The People, HSEQ and Sustainability function informs the Compliance Member of the disciplinary sanction applied, or of any decision to close the case together with the relevant reasons.

All legal and contractual requirements relating to the imposition of disciplinary sanctions shall also be complied with.

Employment relationships with employees performing their activities abroad, including in the case of secondment, are governed in accordance with the applicable laws.

### 5.4. Measures concerning senior managers

When a violation of OM&C Model by one or more managers is notified by the Compliance Member and verified pursuant to Par. 5.3 above, the Company adopts towards the defaulting party the applicable legal and contractual provisions, taking into account the criteria set by Par. 5.3. If the violation of the OM&C Model undermines the relationship of trust, the sanction shall consist in dismissal for just cause.

### 5.5. Measures concerning Directors

The Compliance Member informs, the Chairman of the Board of Directors and the Managing Director of notice of any violation of OM&C Model by one or more members of the Board of Directors. If the violation was committed by the Chairman of the Board of



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Directors or by the Managing Director, such violation of OM&C Model will be disclosed to the other members of these company bodies. The members of the Board of Directors, without the participation of the party concerned, carry out all necessary evaluations and take, the appropriate measures, which may include the precautionary revocation of the delegated powers, as well as the calling of the Shareholders' Meeting to decide for a replacement, if necessary.



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# CHAPTER 6
# CONTROL SYSTEMS

## 6.1. Structure of controls

Consistently with the risk assessment methodology adopted (as described in Chapter 2 above), the document "Special Section of OM&C Model – Sensitive Activities and specific Control Standards" is structured on the basis of the company processes of the Company and identifies, for each of them, the applicable Sensitive Activities, i.e. the company activities within which, in the context of the process, there may be a risk of commission of the offences this OM&C Model is aimed to prevent.
For each identified Sensitive Activity, the document indicates the Control Standards aimed at preventing the risk of commission of the above-mentioned offences.

In particular, pursuant to OM&C Model, Control Standards are structured on two levels:

1. **general standards of transparency of activities,** listed below and applicable across all company processes and related activities:
    a) **Segregation of duties:** segregation must exist between those who perform, those who control and those who authorise activities[7];
    b) **Rules:** appropriate company provisions must exist to provide at least general reference principles for regulating the Sensitive Activity;
    c) **Signing powers and authorisation powers**: formalised rules must exist governing the assignment and exercise of powers of representation towards third parties and internal delegations, consistent with the responsibilities assigned;
    d) **Traceability:** the persons, relevant functions and/or IT systems involved must ensure the identification and reconstruction of the sources, information elements and controls performed supporting the Company's decision-making processes and the management of financial resources.

The general standards of transparency are incorporated by the competent functions within the regulatory documents relating to Sensitive Activities. Such regulatory documents are communicated and disseminated by the competent functions in compliance with applicable laws and contracts and are binding on the Company's management and employees.

2. **specific Control Standards**, which provide for detailed provisions aimed at regulating the specific aspects of Sensitive Activities and which must be included in the relevant regulatory documents. Such documents indicate, among the applicable regulations, OM&C Model.

The competent functions ensure the implementation of the specific Control Standards

[7] This standard is qualified as follows:
- the segregation principle must consider the Sensitive Activity within the context of the specific process in question;
- segregation occurs within codified, complex and organised systems where individual phases must be identified and governed in a consistent way within management, with a consequent limitation of enforcement discretion, as well as traced through the decisions made.



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governing the specific aspects of the Sensitive Activities related to the relevant company processes.

The document “Special Section of OM&C Model Sensitive Activities and specific Control Standards” is communicated by the Managing Director of the Company, also with the support of the Compliance function, to his/her direct reports and second-level reports, to the Manager responsible for preparing the Company’s financial and sustainability reports, to the heads of the Company branches (if existing) and to the Organisation function.

The Internal Audit function of Saipem S.p.A. is informed of the Sensitive Activities and the specific Control Standards for the performance of the activities within its area of competence.



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## CHAPTER 7
## RULES FOR UPDATING OM&C Model

OM&C Model has been prepared for the Company, on the basis of the current situation of the Company's activities and operating processes. It is a dynamic tool aimed at preventing the commission of the categories of offences related to administrative responsibility and it has to be adequate for the Company's prevention and control activities. In this context, in order to ensure that OM&C Model maintains its soundness and effectiveness over time, it must be promptly updated where the following occur:

1. legislative developments concerning the administrative liability of entities;
2. significant changes in the Company's organisational structure or business sectors;
3. significant breaches of OM&C Model and/or critical issues arising from assessments of its effectiveness or from public domain experience within the relevant sector.

Responsibility for updating OM&C Model rests with the Managing Director.

More specifically:

- the Compliance Member reports to the Managing Director any relevant information that may give rise to the need to update OM&C Model;
- the Managing Director initiates the updating process of OM&C Model with the support of the dedicated Company's function and simultaneously informs the Board of Directors of the need to proceed with the update of the OM&C Model;
- during the updating activities, the Compliance Member monitors the progress status of such activities;
- upon completion of the activities, the Managing Director submits the proposed update of OM&C Model to the Compliance Member, who expresses a prior opinion on the adequacy and consistency of the proposed amendments.

Once the favourable prior opinion of the Compliance Member of the Company has been obtained the OM&C Model is approved by the Board of Directors of the Company.



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Global Project Services AG

# Attachment 1

29/10/2026

GLOBAL PROJECT SERVICES AG

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## INTRODUCTION

This document constitutes an Annex to the Organisation, Management and Control Model adopted by the Company (hereinafter "OM&C Model").

Its purpose is to provide a concise and systematic overview of the predicate offences relevant under the applicable law, with particular reference to the essential elements of each offence in the event that the Company's administrative liability is ascertained.

With regard to the scope of application ratione personae, as well as to the procedures governing the updating and dissemination of this document, reference should be made to the provisions set out in the OM&C Model adopted by the Company.

As at the date of approval of the OM&C Model adopted by the Company, the predicate offences are those listed below.



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## Offences Against the Public Administration

This Chapter is related to the administrative liability of the Entity in respect of the commission of a series of offences against the Public Administration, where such offences have been committed in the interest or to the advantage of the Entity itself

### Misappropriation of Public Funds

This offence is constituted by the conduct of a person who, having obtained funding, a subsidised loan, or another similar grant, in whatever form, from the Swiss federal government, a canton , or another Public Entity, whether Swiss or foreign, including the European Union for the achievement of one or more public objectives, allocates, in whole or in part, the funds received for purposes other than those for which they were granted.

### Unlawful Receipt of Public Funds

This offence is committed where – through the use or submission of false statements or documents, or by omitting information required by law – a person unlawfully obtains grants, loans, subsidised mortgages, subsidies, or other similar forms of funding granted or disbursed by the Swiss federal government, a canton , or another Public Entity, whether Swiss or foreign, including the European Union, without being entitled to them.

### Fraud Against the State, Other Public Entities, or the European Union

This offence arises when, through the use of artifices or deception, thereby inducing another party into error, an unjust profit is obtained to the detriment of the Swiss federal government, a canton , or another Public Entity, whether Swiss or foreign, including the European Union.
Specifically, “artifice” refers to the simulation of non-existent circumstances or the concealment of existing circumstances, such as to produce a distortion of external reality; “deception”, on the other hand, acts upon the victim’s psyche, misleading their perceptions and decisions. Whenever a form of deception is employed that is capable of influencing and convincing the victim of a situation which does not correspond to reality, even a lie may be considered a legally significant deception.

### Aggravated Fraud for the Purpose of Obtaining Public Funds

This offence arises when the fraudulent conduct described above concerns grants, subsidies, funding, subsidised loans, or other similar forms of disbursement, irrespective of their denomination, granted or disbursed by the State or other Public Entities.
This offence may be committed by employing artifices or deception, for example, by providing false information or preparing fraudulent documentation, in order to obtain public funding.

### Computer Fraud Against the State or Other Public Entities



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This offence is committed when, by altering in any manner the functioning of a computer or telematic system or by unlawfully intervening in any way upon data, information, or programmes contained therein, an unjust profit is obtained for oneself or for others, causing harm to the State or another Public Entity.

## Fraud in Public Supplies

This offence is committed by anyone who perpetrates fraud in the execution of supply contracts or in the fulfilment of other contractual arising from a supply contract concluded with the State, another Public Entity, or a company providing public services or services of public necessity.
The term "supply contract" does not refer to a specific type of contract, but in general to any contractual instrument intended to provide goods or services to the Public Administration. Consequently, the offence of fraud in public supplies may be found, for example, not only in the fraudulent execution of a supply contract, but also in a contract for works. Therefore, the provision penalises all frauds against the Public Administration, regardless of the contractual schemes under which suppliers are required to perform specific obligations.

## Disruption of the Freedom of Auctions

This offence is committed by anyone who prevents or disrupts a tender in public auctions or in private tenders on behalf of Public Administrations, or drives away bidders by means of gifts, promises, collusion, or other fraudulent means.
The offence may also arise in the case of private tenders held on behalf of private parties, conducted by a public official or by a person legally authorised.
With regard to "public auctions", these must be competitions held by Public Administrations or on their behalf, or by entities providing public services or controlled by Public Administrations. A private tender arises whenever a competition is launched among several pre-selected competitors by the contracting authority, with prior determination of the criteria for identifying the most advantageous offer.

## Disruption of the Freedom of the Procedure for Selecting the Contractor

The conduct consists in disrupting the administrative procedure aimed at determining the content of the tender or of another equivalent act through gifts or promises, violence or threats, collusion, or other fraudulent means, in order to influence the methods for the selection of the contractor by the Public Administration.
This offence requires that the tender has not yet commenced. Therefore, it concerns the phase preceding that contemplated by the criminal offence "*Disruption of the Freedom of Auction*"s , relating to the initiation of the tender and, in particular, to the approval of the call for tenders, in order to discourage the conduct of those who seek to have so-called "photo-fit tenders" drawn up,



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i.e. those calls for tenders containing such stringent requirements as to determine *ex ante* the pool of potential competitors.
“Equivalent act” means any act having the effect of initiating the procedure for selecting the contractor. Equivalent acts include, for example, the technical annex describing the content of the future contract as well as the resolution to contract.

## Embezzlement

This offence penalises any Public Official or Person Charged with a Public Service who, by virtue of their office or service, has possession or otherwise availability of money or other movable property belonging to others, and appropriates it.

## Misappropriation of money or movable property

This offence penalises so-called “embezzlement by misappropriation”, punishing the conduct of the Public Official or Person Charged with a Public Service who, by virtue of their office or service, has possession or otherwise availability of money or other movable property belonging to others, and applies them to a use different from that envisaged by specific provisions of law or by acts having the force of law, from which no margin of discretion remains, and intentionally procures for themselves or others an unjust financial advantage or causes unjust harm to others.

## Embezzlement by taking advantage of another's error

This offence penalises any Public Official or Person Charged with a Public Service who, in the exercise of their functions or service, by taking advantage of another's error, receives or unlawfully retains, for themselves or for a third party, money or other benefit.

## Extortion by public Officials or Person charged with a Public Service

This offence is committed where the Public Official or Person Charged with a Public Service, by abusing their position or powers, compels another to give or promise, unlawfully, to them or to a third party, money or other benefit.

## Corruption for the Exercise of a Function

This offence arises in circumstances where a Public Official, in relation to the exercise of his or her functions or powers, unlawfully receives, for himself or herself or for a third party, money or another benefit, or accepts the promise thereof (accepting an improper advantage)
The offence under consideration may be committed not only by a Public Official but also by a Person Charged with a Public Service.
The offence of offering an improper advantage arises when anyone offers, gives or promises to a Public Official money or another improper benefit in relation to the exercise of the Public Official’s functions or powers.



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## Corruption for an Act Contrary to Official Duties

This offence arises in cases where a Public Official, in order to omit or delay, or for having omitted or delayed, an act of his or her office, or to perform or for having performed an act contrary to official duties, receives, for himself or herself or for a third party, money or another benefit, or accepts the promise thereof.

The offence under consideration may be committed not only by a Public Official but also by a Person Charged with a Public Service and the offence is applicable to anyone who gives or promises to the Public Official or to the Person Appointed to a Public Service money or other benefits.

The offence of bribery arises when anyone offers, gives or promises to a Public Official or a related party, money or another improper benefit, with the intent of inducing the Public Official to omit or delay an act of his or her office, or of inducing such Public Official to perform an act contrary to his or her official duties.

## Corruption in Judicial Proceedings

This offence arises when the acts of corruption are committed in order to favour or prejudice a party in a civil, criminal, or administrative proceeding.

## Undue Inducement to Give or Promise Benefits

This offence arises when a Public Official or a Person Appointed to a Public Service, abusing their position or powers, induces someone to unduly give or promise, to them or to a third party, money or other benefits.

## Instigation to Corruption

This offence arises when, in the presence of conduct aimed at corruption, the Public Official or Person Appointed to a Public Service rejects the illicit offer or promise made to them.

## Trafficking in Illicit Influences

This offence arises when anyone, intentionally using for this purpose existing relationships with a Public Official or a Person Appointed to a Public Service unlawfully causes money or other economic benefit to be given or promised, to themselves or to others, for remunerating a Public Official or a Person Appointed to a Public Service in connection with the exercise of their functions or for carrying out another illicit mediation (that is, mediation to induce the Public Administration to perform an act contrary to official duties, constituting an offence from which an undue advantage may arise).
The offence also penalises the subject who unlawfully gives or promises money or other economic benefit.



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## Computer Crimes and Unlawful Data Processing

This chapter is related to the administrative liability of the Entity in respect of the commission of a series of cybercrimes and offences relating to the unlawful processing of data, where such offences have been committed in the interest or to the advantage of the Entity itself.

### Electronic Documents

This offence is related to falsification of documents, even if they are in electronic form, equating such documents with public or private deeds when they possess evidentiary value.

### Unauthorised Access to an IT or Electronic Communications System

The offence is constituted when any person unlawfully accesses an IT or electronic communications system protected by security measures, or remains therein against the express or implied will of the person entitled to exclude them, in order to protect the confidentiality and inviolability of IT systems, regardless of whether any financial damage is caused.

### Unauthorised Possession, Dissemination, and Installation of Devices, Codes, and Other Means Suitable for Accessing IT or Electronic Communications Systems

The offence penalises anyone who, with the intention of procuring an advantage for themselves or others, or of causing damage to others, unlawfully procures, possesses, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others, or installs devices, instruments, parts of devices or instruments, codes, passwords, or other means suitable for accessing an IT or electronic communications system protected by security measures, or otherwise provides indications or instructions suitable for the aforementioned purpose.

### Unlawful Interception, Hindrance, or Interruption of Computer or Electronic Communications

This offence punishes anyone who, by fraudulent means, intercepts communications pertaining to a computer or electronic communications system, or occurring between multiple systems, or who hinders or interrupts such communications.

This offence is also applicable where the perpetrator discloses the content of said communications to the public by any means of information.

### Unauthorised Possession, Dissemination, and Installation of Equipment and Other Means Suitable for Intercepting, Hindering, or Interrupting Computer or Electronic Communications

This offence penalises anyone who, outside the cases permitted by law, with the intention of intercepting communications relating to a computer or electronic communications system, or occurring between multiple systems, or of hindering or interrupting them, procures, possesses, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to



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others, or installs equipment, software, codes, passwords, or other means suitable for intercepting or interrupting communications relating to a computer or electronic communications system, or occurring between multiple systems.

## Damage to Information, Data, and Computer Programmes

This offence punishes any person who destroys, deteriorates, erases, alters, or suppresses information, data, or computer programmes belonging to another.

## Damage to Information, Data and Computer Programmes Used by the State, Other Public Entities, or Entities Performing Services of Public Utility

The offence punishes anyone who commits an act intended to destroy, deteriorate, erase, alter, or suppress information, data, or computer programmes of military interest or relating to public order, public safety, health, civil protection, or otherwise of public interest.

## Damage to Computer or Electronic Communications Systems

The offence punishes anyone who, by means of destroying, deteriorating, erasing, altering, or suppressing information, data, or computer programmes belonging to another, or by introducing or transmitting data, information, or programmes, destroys, damages, renders wholly or partly unusable the computer or electronic communications systems of others, or seriously hinders their functioning.

## Unauthorised Possession, Dissemination, and Installation of Equipment, Devices, or Computer Programmes Intended to Damage or Interrupt a Computer or Electronic Communications System

The offence punishes anyone who, with the intent of unlawfully damaging a computer or electronic communications system, or the information, data, or programmes contained therein or pertaining thereto, or of facilitating the interruption or alteration of its functioning, unlawfully procures, possesses, produces, reproduces, imports, disseminates, communicates, delivers or otherwise makes available to others, or installs equipment, devices, or computer programmes.

## Damage to Computer or Electronic Communications Systems of Public Interest

This offence penalises anyone who, by means of destroying, deteriorating, erasing, altering, or suppressing information, data, or computer programmes belonging to another, or through the introduction or transmission of data, information, or programmes, performs actions aimed at destroying, damaging, rendering wholly or partly unusable computer or electronic communications systems of public interest, or at seriously hindering their functioning.

## Computer Fraud by an Electronic Signature Certifier

The offence penalises the individual who provides electronic signature certification services and, for the purpose of obtaining an unjust profit for themselves or others, or of causing harm to others, violates the obligations prescribed by law for the issuance of a qualified certificate.



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## Offences of Organised Crime and Transnational Crimes

This chapter is related to the administrative liability of the Entity for the commission of organised crime offences and transnational crimes, where such offences have been committed in the interest or to the benefit of the Entity itself.

### Criminal Conspiracy

The offence in question is committed when three or more persons associate themselves with the objective of perpetrating several crimes. In particular, the provision punishes those who promote, establish, or organise the association. Mere participation in the association also constitutes an offence.

The provision further punishes cases of conspiracy specifically aimed at committing the offences of reduction to or maintenance in slavery or servitude, child prostitution, child pornography, possession of pornographic material, virtual pornography, tourist initiatives aimed at exploiting child prostitution, human trafficking, trafficking in organs removed from living persons, acquisition and transfer of slaves, sexual violence, solicitation of minors, and offences relating to violations of the provisions on clandestine immigration.

### Mafia-Type Association, Including Foreign Organisations

The offence punishes any individual who participates in a mafia-type association composed of three or more persons, as well as those who promote, direct, or organise the association.

An association is considered to be of a mafia-type when its members avail themselves of the power of intimidation deriving from the associative bond and the resulting condition of subjugation and silence, for the purpose of committing offences, directly or indirectly acquiring the management or, in any event, control of economic activities, concessions, authorisations, public contracts, and public services, or obtaining undue profit or advantage for themselves or others, or else in order to impede or hinder the free exercise of voting rights or to procure votes for themselves or others during electoral consultations.

### Political-Mafia Electoral Exchange

The offence penalises anyone who accepts the promise to procure votes in exchange for the payment or promise of payment of money or other benefit. The provision also penalises anyone who promises to procure votes by the aforementioned means.

### Kidnapping for the purpose of extortion

The offence penalises anyone who kidnaps a person with the intention of obtaining, for themselves or for others, an unjust profit as the price for the victim’s release.

### Association aimed at the illicit trafficking of narcotic or psychotropic substances

The conduct qualifying the incriminating offence consists, on the one hand, of participation and, on the other hand, of promotion, establishment, direction, organisation, and financing of an association



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with the aim of committing offences related to the production, trafficking, and unlawful possession of narcotic or psychotropic substances.

## Illegal manufacture, importation, sale, transfer, possession, and carrying in a public place or place open to the public of weapons of war or war-type weapons or parts thereof, explosives, clandestine weapons, as well as multiple common firearms

The offence penalises anyone who, without authorisation from the relevant authority, manufactures or introduces imports, possesses, offers for sale, transfers, or carries in a public or open place, for any purpose, weapons of war or war-type weapons or parts thereof suitable for use, military ammunition, explosives of any kind, chemical agents or other lethal devices. The provision also penalises anyone who, without authorisation from the relevant authority, trains or provides instructions to third parties regarding the aforementioned use.

## Personal Aiding and Abetting

The offence penalises anyone who, after the commission of an offence for which the law provides for life imprisonment or imprisonment, and outside the cases of complicity in the same, assists someone in evading investigations by the Authority or in avoiding its searches.

## Conspiracy for the Purpose of Smuggling Processed Foreign Tobacco

The offence penalises anyone who associates with the aim of committing offence to introduce, sell, transport, purchase, or possess smuggled manufactured tobacco.



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## Money Forgery, Public Credit Cards, Revenue Stamp and Identification Instruments or Signs of Recognition

This chapter is related to the administrative liability of the entity for the commission of offences relating to the falsification of coins, public credit cards, stamp values and instruments or marks of recognition, provided such offences have been committed in the interest or to the advantage of the entity itself.

### Falsification of Coins, Use and Introduction into the State, by Prior Agreement, of Counterfeit Coins

The offence penalises anyone who: i) counterfeits national or foreign coins, whether legal tender within the State or abroad; ii) alters genuine coins in any way, giving them the appearance of a higher value; iii) not having participated in the counterfeiting or alteration, but by prior agreement with the person who carried it out or with an intermediary, introduces into the territory of the State or possesses, spends or otherwise puts into circulation counterfeit or altered coins; iv) for the purpose of putting them into circulation, purchases or in any case receives, from the person who counterfeited them or from an intermediary, counterfeit or altered coins; v) being legally authorised to produce, improperly manufactures, abusing the instruments or materials available to him, quantities of coins in excess of the prescribed amount.

### Alteration of Coins

This offence penalises anyone who alters coins, thereby diminishing their value in any manner.

### Spending and Introduction into the State, without Prior Agreement, of Counterfeit Coins

This offence penalises anyone who has come into possession of the coins in any manner, with full awareness of their falsity.

### Spending of Counterfeit Coins Received in Good Faith

This offence penalises anyone who spends or otherwise puts into circulation counterfeit or altered coins, which they have received in good faith.

### Counterfeiting of Stamp Values, Introduction into the State, Purchase, Possession or Circulation of Counterfeit Stamp Values

The offence related to alteration of coins, spending and introduction into the state, without prior agreement, of counterfeit coins and spending of counterfeit coins received in good faith also apply to the counterfeiting or alteration of stamp values, as well as to the introduction into the territory of the State, or to the purchase, possession and circulation of counterfeit stamp values.

Stamp values are understood to mean stamped paper, revenue stamps, postage stamps and other values equated to these by law.



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## Counterfeiting of Watermarked Paper Used for the Production of Public Credit Papers or Stamp Values

This offence penalises anyone who counterfeits watermarked paper utilised for the manufacture of public credit papers or stamp values, as well as those who purchase, possess, or transfer such counterfeit paper.

## Manufacture or Possession of Watermarks or Instruments Intended for the Counterfeiting of Coins, Stamp Values, or Watermarked Paper

This offence penalises anyone who manufactures, purchases, possesses, or transfers watermarks, programmes and computer data, or instruments intended for the counterfeiting or alteration of coins, stamp values, or watermarked paper. Punishment is also foreseen when the aforementioned conduct concerns holograms or other components of the coin designed to ensure protection against counterfeiting or alteration.

## Use of Counterfeit or Altered Revenue Stamps

This offence penalises any person who, without having participated in the counterfeiting or alteration, makes use of counterfeit or altered revenue stamps.

## Counterfeiting, Alteration, or Use of Trade Marks or Distinctive Signs, or of Patents, Models, and Designs

This offence penalises any person who, being able to know of the existence of industrial property rights, counterfeits or alters trademarks or distinctive signs, whether national or foreign, of industrial products, or who, without having participated in the counterfeiting or alteration, makes use of such counterfeit or altered trademarks or signs.

The offence also penalises the counterfeiting or alteration of patents, industrial designs or models, whether national or foreign, or the use of such counterfeit or altered patents, designs, or models.

The offences are punishable on the condition that the rules of domestic law, and international conventions concerning the protection of intellectual or industrial property have been observed. The registration of the trademark or patent, in accordance with domestic and international regulations, therefore, constitutes an essential element for the integration of the offence.

## Introduction into the State and Trade of Products Bearing False Signs

This offence penalises any person who imports, for the purpose of deriving profit, industrial products bearing counterfeit or altered trademarks or other distinctive signs, whether national or foreign.

Outside the cases of participation in the counterfeiting, alteration, or importation, the offence also penalises any person who, for the purpose of deriving profit, holds for sale, offers for sale, or otherwise circulates the aforementioned products.



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The offences are punishable on the condition that the rules of domestic law and international conventions concerning the protection of intellectual or industrial property have been observed.



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## Crimes Against Industry and Trading

This chapter relates to the administrative liability of the Entity for the commission of offences against industry and trade, provided that such offences have been committed in the interest or to the advantage of the Entity itself.

### Disturbance of the Freedom of Industry or Commerce

The offence penalises anyone who employs violence against property or fraudulent means to prevent or disturb the exercise of an industry or commerce.

### Unlawful Competition by Means of Threat or Violence

The offence penalises any person who, in the course of a commercial, industrial, or otherwise productive activity, engages in acts of competition by means of violence or threat.

### Fraud Against National Industries

The offence penalises any person who, by offering for sale or otherwise placing on the market, whether domestically or abroad, industrial products bearing counterfeit or altered names, trademarks, or distinctive signs, causes detriment to the national industry.

### Fraud in the Conduct of Commerce

The offence penalises any person who, in the conduct of a commercial activity or in a shop open to the public, delivers to the purchaser a movable item as another, or a movable item which, by origin, provenance, quality, or quantity, differs from that declared or agreed.

### Sale of Industrial Products with Misleading Signs

The offence penalises, unless the act constitutes an offence under another provision of law, any person who offers for sale or otherwise places in circulation works of ingenuity or industrial products, bearing national or foreign names, trademarks, or distinctive signs, liable to deceive the purchaser as to the origin, provenance, or quality of the work or product.

### Manufacture and Trade of Goods Produced by Usurping Industrial Property Rights

The offence penalises any person who, being able to ascertain the existence of an industrial property right, manufactures or uses industrially objects or other goods produced by usurping an industrial property right or in violation thereof.

Usurpation is committed when the acting party holds no right over the item and nonetheless manufactures or trades the good; violation of the right occurs when the rules concerning the existence, scope, and exercise of industrial property rights.

### Counterfeiting of Geographical Indications Signs and/or Protected Designations of Origin of Argi-food Products



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This offence penalises any person who counterfeits or otherwise alters geographical indications or designations of origin of agri-food products. The provision also penalises any person who, with the intention of deriving profit, imports, whether for temporary storage or under customs warehousing, dispatches in transit, exports, transports, holds for sale, offers or places on sale, or otherwise puts into circulation agri-food products whose geographical indication or designation of origin is known to be counterfeited or altered.

## Food fraud and trading in foodstuffs bearing misleading signs, aggravated by an organised and continuous dimension

The offence punishes food fraud and the trading of foodstuffs bearing misleading signs where the conduct therein contemplated is carried out through multiple operations and by means of the establishment of organised, ongoing resources and activities aimed at the commission of such offences.



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## Corporate Crimes

This chapter relates to the administrative liability of the Entity for the perpetration of corporate offences, provided that such offences have been committed in the interest or for the benefit of the Entity itself.

### False Corporate Communications

This offence punishes directors, general managers, executives responsible for drafting the company's accounting documents, auditors, and liquidators who, with the aim of obtaining an unfair profit for themselves or others, knowingly present material facts that do not correspond to the truth or omit material facts whose disclosure is required by law, in the financial statements, reports, or other corporate communications addressed to shareholders or the public, as required by law, relating to the company's or group's economic, asset-related, or financial situation, in a manner that is concretely likely to mislead others.

The offence also applies when the falsehoods or omissions relate to assets held or managed by the company on behalf of third parties and it also applicable when committed within listed companies or those assimilated thereto.

### Obstruction of Control

This offence punishes directors who, by concealing documents or by other suitable artifices, prevent or otherwise hinder the performance of control activities legally attributed to shareholders or other corporate bodies, where such conduct has caused damage to the shareholders.

### Unlawful Restitution of Contributions

This offence punishes directors who, except in cases of legitimate reduction of share capital, return contributions to shareholders, even simultaneously, or release them from the obligation to make such contributions.

### Unlawful Distribution of Profits and Reserves

This offence punishes directors who distribute profits or advances on profits not actually earned or allocated by law to reserves, or who distribute reserves, even if not formed with profits, that may not by law be distributed.

### Unlawful Transactions in Shares or Quotas of the Company or Parent Company

This offence punishes directors who, outside the cases permitted by law, acquire or subscribe for shares or quotas issued by the company or its parent company, causing harm to the integrity of the share capital or reserves that may not by law be distributed.

### Transactions to the Detriment of Creditors

This offence punishes directors who, in breach of statutory provisions protecting creditors, carry out reductions in share capital, mergers with other companies, or demergers, causing loss to creditors.



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## Failure to Disclose Conflicts of Interest

This offence punishes the director or member of the management board of a company with securities listed on regulated markets or widely distributed among the public, who breaches the obligations to disclose to the other directors and the supervisory body any interest they have—whether on their own behalf or on behalf of third parties—in a specific company transaction where such breach has caused damage to the company or to third parties.

## Fictitious Formation of Capital

This offence penalises directors and contributing shareholders who, even in part, fictitiously form or increase the share capital through the allocation of shares or quotas in an amount exceeding the total share capital, reciprocal subscription of shares or quotas, significant overvaluation of contributions of assets in kind or credits, or of the company's assets in the event of transformation.

## Improper Distribution of Company Assets by Liquidators

This offence penalises liquidators who, by distributing company assets among shareholders prior to the payment of company creditors or the allocation of sums necessary to satisfy them, cause harm to creditors.

## Illicit Influence on the Shareholders' Meeting

This provision penalises any person who, by means of simulated or fraudulent acts, determines the majority in the shareholders' meeting with the aim of procuring for themselves or others an unjust profit.

## Market Manipulation

The offence consists of disseminating false information (informational market manipulation) or carrying out simulated transactions or other artifices (manipulative market manipulation), which are concretely capable of causing a significant alteration in the price of financial instruments, whether listed or unlisted, or substantially affecting public confidence in the financial stability of banks or banking groups.

## Obstruction of the Exercise of Functions by Public Supervisory Authorities

The offence punishes the communication of false information to the Supervisory Authority and the obstruction of supervisory functions.

In particular, the criminal conduct is realised by providing, in communications to the Supervisory Authorities as required by law, in order to obstruct their functions, material facts which are untrue, even if subject to evaluation, concerning the economic, asset, or financial situation of persons subject to supervision; or by concealing, through other fraudulent means, in whole or in part, facts that ought to have been communicated concerning the same situation.

Criminal conduct is also realised when the functions of the Supervisory Authorities are intentionally obstructed in any form, including by omission of required communications.



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## Private-to-Private Corruption

The offence penalises anyone who, including through an intermediary, offers, promises, or gives money or other undue benefits to certain categories of persons operating in companies or private entities (directors, general managers, managers responsible for the preparation of company accounting documents, statutory auditors, liquidators, those who perform executive functions different from those of the aforementioned persons, or those who are subject to the direction or supervision of any of the aforementioned persons), so that they perform or omit acts in breach of the duties pertaining to their office or of their obligations of loyalty.

## Instigation to Private-to-Private Corruption

The offence penalises anyone who offers or promises money or other undue benefits to directors, general managers, managers responsible for preparing company accounting documents, statutory auditors, liquidators of companies or private entities, as well as to anyone who carries out work with executive functions in such entities, so that they perform or omit an act in breach of the duties pertaining to their office or of their obligations of loyalty.



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## Crimes of Terrorism or Subversion of Democratic Order

This chapter is related to the administrative liability of the Entity for the commission of offences with terrorist purposes or aimed at subverting the democratic order, provided that such offences have been committed in the interest or to the advantage of the Entity itself.

### Subversive Associations

This offence penalises anyone who, within the territory of the State, promotes, establishes, organises or directs associations aimed at and suitable for violently overthrowing the established economic or social order of the State or for violently suppressing the State's political and legal order. Participation in the aforementioned associations is likewise punishable. Penalties are increased for those who, even under a false name or simulated form, reconstitute the associations referred to in the first paragraph, the dissolution of which has been ordered.

### Associations with Purposes of Terrorism, Including International Terrorism, or the Subversion of the Democratic Order

This offence penalises anyone who promotes, establishes, organises, directs, or finances associations that aim to commit acts of violence for the purposes of terrorism or for the subversion of the democratic order. Participation in such associations is likewise punishable.

The terrorist purpose is also deemed to exist where acts of violence are directed against a foreign State, institution, or international body.

### Assistance to Associates

This offence penalises anyone who, without engaging in any act of aiding and abetting or, more generally, of complicity in the offence, provides assistance to any of the persons participating in the associations indicated in the preceding offences.

### Recruitment for the Purposes of Terrorism, Including International Terrorism

This offence penalises anyone who recruits one or more persons to commit acts of violence or to sabotage essential public services, for the purposes of terrorism, even if directed against a foreign State, institution, or international body.

### Organisation of Travel for the Purposes of Terrorism

This offence penalises activities relating to the organisation, funding, or promotion of travel to foreign territories specifically aimed at carrying out acts for the purposes of terrorism.

### Training for Activities with Terrorist Purposes, Including International Terrorism

This offence criminalises anyone who trains or otherwise provides instructions on the preparation or use of explosive materials, firearms or other weapons, harmful or dangerous chemical or bacteriological substances, as well as on any other technique or method for carrying out acts of



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violence or sabotage of essential public services, for terrorist purposes, even if directed against a foreign State, institution, or international organisation.

## Financing of Conduct with Terrorist Purposes

This offence criminalises anyone who collects, provides, or makes available assets or funds, in any manner obtained, intended to be wholly or partly used for the commission of conduct with terrorist purposes, regardless of the actual use of the funds for the commission of the aforementioned conduct. Anyone who deposits or holds the assets or funds referred to in the first paragraph is also punishable.

## Misappropriation of Assets or Funds Subject to Seizure

This offence criminalises anyone who removes, destroys, disperses, suppresses, or deteriorates assets or funds subject to seizure in order to prevent the financing of conduct with terrorist purposes.

## Possession of Material for Terrorist Purposes

This offence punishes anyone who knowingly acquires or possesses material containing instructions on the preparation or use of deadly war devices, firearms or other weapons, or harmful or dangerous chemical or bacteriological substances, as well as any other technique or method for the commission of acts of violence or sabotage of essential public services, for terrorist purposes, even if such acts are directed against a foreign State, an institution, or an international organization.

## Conduct with Terrorist Purposes

Conducts are considered to be for terrorist purposes if, by their nature or context, they can cause serious harm to a country or an international organization and are carried out with the aim of intimidating the population, compelling public authorities or an international organisation to perform or refrain from performing any act, or destabilizing or destroying the fundamental political, constitutional, economic, and social structures of a country or an international organization, as well as other conduct defined as terrorist or committed with terrorist purposes by conventions or other rules of international law binding on the country.

## Attempt for Terrorist or Subversive Purposes

This offence punishes anyone who, for terrorist or subversive purposes against the democratic order, attempts on the life or safety of a person.

The offence is characterized by the presence of a terrorist or subversive purpose. The concept of terrorism also encompasses acts aimed at creating terror among peoples to achieve objectives not necessarily of a political-subversive nature, while the purpose of subversion includes acts capable of overturning the existing constitutional order.

## Act of Terrorism with Deadly Devices or Explosives

This offence punishes, anyone who, for terrorist purposes, commits any act aimed at damaging the movable or immovable property of others, by means of explosive or otherwise deadly devices. Such



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acts must not be merely demonstrative, lacking real offensive capacity and, therefore, incapable of causing panic among the public.

## Acts of Nuclear Terrorism

The offence punishes anyone who, for the terrorist purposes, procures for themselves or others radioactive material, creates a nuclear device or otherwise comes into possession thereof. It also punishes anyone who uses radioactive material or a nuclear device, uses or damages a nuclear facility in such a way as to release, or with the concrete risk of releasing, radioactive material. The sanction also applies when the conduct described involves chemical or bacteriological materials or agents.

## Kidnapping for Terrorist or Subversive Purposes

The offence punishes anyone who, for terrorist purposes or for the subversion of the democratic order, kidnaps a person.

## Kidnapping for the Purpose of Coercion

This offence punishes the conduct of anyone who kidnaps a person in order to compel a third party, whether a State, an international organization of several governments, a natural or legal person, or a community of natural persons, to perform or refrain from performing any act, making the release of the kidnapped person subject to such action or omission.

## Incitement to Commit a crimes against the personality of the State

The offence penalizes acts of incitement to commit crimes against the personality of the State.

## Armed Band: Formation and Participation

The offence penalizes those who promote, establish, or organize the armed band and, furthermore, those who merely participate therein.

## Assistance to Participants in Conspiracy or Armed Band

The offence penalizes those who, outside the cases of participation in the crime or aiding and abetting, provide refuge or supply food, accommodation, means of transport, or communication tools to any of the persons participating in the association or the armed band.

## Seizure, Hijacking and Destruction of an Aircraft

The offence punishes anyone who, by means of violence or threat, commits any act aimed at the seizure of an aircraft, and anyone who, by means of violence, threat or fraud, commits any act aimed at the hijacking or destruction of an aircraft.

## Damage to Ground Installations

The offence punishes anyone who, for the purpose of hijacking or destroying an aircraft, damages ground installations relating to air navigation or alters the methods of their use.



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## Violence or threats against vessels or fixed installations

The offence punishes anyone who, by means of violence or threat, seizes a ship or a fixed installation or exercises control over it. If the act is such as to endanger the safety of navigation of a ship or a fixed installation, the following are also punishable: i) anyone who destroys or damages the ship or its cargo or the installation; ii) anyone who destroys or seriously damages maritime navigation equipment or services, or seriously alters their operation; iii) anyone who intentionally communicates false information relating to navigation; iv) anyone who commits acts of violence against a person on board the ship or installation.

## New York Conventions of 9 December 1999 for the Supppression of the Financing of Terrorism (Article 2)

Reference to this provision is aimed at avoiding potential gaps in the regulatory framework and is intended to reinforce and complete the scope of application, including by means of reference to international instruments.

Pursuant to the aforementioned article, any person who, by any means, directly or indirectly, unlawfully and intentionally, provides or collects funds with the intention of using them, or knowing that they are to be used, for the purpose of carrying out any act intended to cause death or serious bodily injury to a civilian, or to any other person not actively involved in armed conflict, where the purpose of such act is to intimidate a population or to compel a government or an international organization to perform or refrain from performing any act, commits an offence.

Any person who attempts to commit the offences set out above likewise commits an offence.

An offence is also committed by: (i) any person who participates as an accomplice in the commission of any of the aforementioned offences; (ii) any person who organizes or directs others with a view to committing any of the aforementioned offences; (iii) any person who contributes to the commission of one or more of the aforementioned offences by a group of persons acting with a common purpose. The contribution must be intentional and must be made with the aim of facilitating the criminal activity or purpose of the group, where such activity or purpose involves the commission of the offence, or must be provided with full awareness that the group's intention is to commit an offence.



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## Offences Involving Practices of Female Genital Mutilation

This chapter is related to the administrative liability of the Entity for the commission of the offence of practices of female genital mutilation, where such offence has been committed in the interest or to the advantage of the Entity itself.

### Practices of Female Genital Mutilation

The offence punishes anyone who, in the absence of therapeutic needs, causes mutilation of female genital organs.

For the purposes of this provision, practices of female genital mutilation are understood to include clitoridectomy, excision, and infibulation, as well as any other practice that causes similar effects.

The offence also punishes anyone who, in the absence of therapeutic needs, causes, for the purpose of impairing sexual functions, injury to the female genital organs other than those indicated above, resulting in physical or mental illness.



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## Offences against the Person

This chapter is related to the administrative liability of the Entity for the commission of crimes against individual personality, where such crimes have been committed in the interest or to the advantage of the Entity itself.

### Reduction to or Maintenance in a State of Slavery or Servitude

This offence punishes any person who exercises powers over another individual equivalent to those of ownership, or who reduces or maintains a person in a continuous state of subjugation, compelling them to perform labour or sexual services, to beg, or otherwise to undertake activities which involve their exploitation.

Reduction to or maintenance in a state of subjugation occurs when the conduct is perpetrated by means of violence, threats, deception, abuse of authority, or by taking advantage of a situation of physical or psychological inferiority or a state of necessity, or through the promise or payment of sums of money or other benefits to those who have authority over the individual.

### Child Prostitution

This offence punishes the following conduct: (i) inducing prostitution – which consists of persuading, determining, or convincing a person to engage in prostitution; (ii) recruitment – understood as conduct aimed at making the victim available to the person who will benefit from the sexual service; (iii) aiding and abetting – that is, any contribution which facilitates the exercise of prostitution, exploitation, or the lucrative activity obtained through another's prostitution, management, organisation, control, and the acquisition of profit in another manner. The victim of the described conduct may only be an individual under the age of eighteen.

The offence also punishes anyone who engages in sexual acts with a minor aged between fourteen and eighteen years, in exchange for money or other benefits, even if only promised.

### Child Pornography

This offence punishes the sexual exploitation of a minor in a pornographic context and the inducement of the exhibition of the minor, regardless of whether the pornographic material is actually produced. The provision also punishes the trade in pornographic material, as well as the dissemination of child pornography and the dissemination of information aimed at soliciting minors.

### Possession of or Access to Pornographic Material

The offence criminalizes the mere possession of child pornography material, with the required *mens rea* consisting of the awareness and intention as to the nature of the material, as well as the conduct of any person who intentionally, without justified reason, accesses—through the use of the internet or other means of communication—pornographic material produced using persons under eighteen years of age.



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## Virtual Pornography

The offence shall also apply, where the pornographic material consists of virtual images created using images of persons under eighteen years of age, or parts thereof.

For the purposes of this provision, “virtual images” shall mean images generated through graphic processing techniques which are not wholly or partly associated with real situations, but whose representational quality renders non-existent situations as appearing real.

## Tourist Initiatives Aimed at the Exploitation of Child Prostitution

This offence penalizes the organization or promotion of so-called sexual tourism, when perpetrated to the detriment of minors.

## Trafficking in Persons

This offence penalizes anyone who recruits, brings into the territory of the State, transfers, including beyond its borders, transports, transfers authority over, or harbours one or more persons who are in the conditions of slavery or servitude, or who carries out the same actions with respect to one or more persons through deception, violence, threats, abuse of authority, or by taking advantage of a situation of vulnerability, physical, psychological or financial inferiority, or necessity, or by promising or giving money or other benefits to the person who holds authority over them, for the purpose of inducing or compelling them to carry out work or sexual services, to beg, or in any event to perform unlawful activities which entail their exploitation, or to submit to the removal of organs.

## Purchase or Sale of Slaves

The offence punishes any person who purchases, sells or transfers a person who is in any of the conditions of slavery or servitude.

## Unlawful Intermediation and Labour Exploitation

This offence punishes any person who: (i) recruits labour for the purpose of assigning it to work for third parties under conditions of exploitation, taking advantage of the workers’ state of need; and (ii) utilises, employs or engages labour, including through the intermediation activity referred to under point (i), subjecting workers to conditions of exploitation and taking advantage of their state of need.

## Grooming of Minors

The offence punishes any person who, for the purpose of committing the crime of slavery or servitude, child prostitution, child pornography, possession or access to pornographic material, grooms a minor under sixteen years of age, “grooming” meaning any act aimed at gaining the trust of the minor through deception, inducements or threats, including conduct carried out by means of the internet or other communication networks or devices.



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## Crimes of Market Abuse

This chapter relates to the administrative liability of the Entity for the commission of market abuse offences, where such offences have been committed in the interest or to the advantage of the Entity itself.

### Unlawful Use or Disclosure of Inside Information. Recommendation or Inducement of Others to Commit Insider Dealing

The offence sanctions the purchase, sale or other similar transactions, as well as the disclosure of inside information of which the offender is aware by virtue of their status or through the exercise of a specific public or private function or activity.

### Market Manipulation

The offence sanctions the dissemination of false information, the execution of sham transactions or any device likely to bring about a material alteration in the price of financial instruments.

### Other Offences Relating to Market Abuse

- **Prohibition of Market Manipulation**
  Market manipulation and attempts to engage in market manipulation are prohibited.

- **Prohibition of Insider Dealing and Unlawful Disclosure of Inside Information**
  The following conduct is prohibited: (i) engaging in, or attempting to engage in, insider dealing; (ii) recommending that another person engage in insider dealing or inducing another person to engage in insider dealing; (iii) unlawfully disclosing inside information.



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## Manslaughter or Serious or Life-Threatening Injuries, Resulting From Violations of the Regulations on Health and Safety in the Workplace

This chapter relates to the administrative liability of the Entity in relation to the offences of manslaughter and serious or very serious bodily injury committed through negligence, where such offences are carried out in breach of provisions on the protection of health and safety in the workplace, provided that they are committed in the interest or to the advantage of the Entity.

### Manslaughter Committed in Breach of Occupational Health and Safety Regulations

The offence punishes any person who, through negligence, causes the death of another person as a result of a breach of regulations governing the prevention of workplace accidents.

### Serious or Very Serious Negligent Bodily Harm Committed in Breach of Occupational Health and Safety Regulations

The offence punishes any person who, through negligence, causes serious or very serious bodily injury as a result of a breach of regulations governing the prevention of workplace accidents.

Injury is deemed serious where it results in an illness endangering the life of the injured person, or in an illness or incapacity to carry out ordinary activities for a period exceeding forty days, or where it causes the permanent weakening of a sense or organ, or, where the injured person is pregnant, leads to an acceleration of childbirth.

Injury is deemed very serious where it results in an illness that is certainly or probably incurable; the loss of a sense, a limb (or mutilation rendering the limb unusable), the use of an organ or the capacity to procreate; or a permanent and serious impairment of speech. It also includes cases where it causes permanent disfigurement of the face or miscarriage of the injured person.



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## Receiving, Laundering and Using Money, Goods or Benefits of Illicit Origin, as Well as Self-Laundering

This chapter is related to the administrative liability of the Entity in respect of the offences of receiving stolen goods, money laundering, use of money, goods or other benefits of unlawful origin, as well as self-laundering, where such offences are committed in the interest or to the benefit of the Entity.

### Receiving Stolen Goods

The offence criminalizes any conduct whereby a person, otherwise than as a participant in the predicate offence, acquires, receives or conceals money or other property deriving from any criminal offence, or in any way facilitates their acquisition, receipt or concealment.

For the purposes of this offence:

- "acquisition" refers to the result of any transaction, whether for consideration or gratuitous, through which the offender obtains possession of the asset;
- "receipt" includes any form of obtaining possession of assets deriving from a criminal offence, even where such possession is temporary or granted for reasons of mere accommodation;
- "concealment" means the act of hiding assets deriving from a criminal offence after having obtained possession thereof.

The offence may also be committed through intermediation in the acquisition, receipt or concealment of the assets. Such conduct consists in any form of facilitation between the perpetrator of the predicate offence and a third-party acquirer, even where the latter is not criminally liable or punishable, or where a condition for prosecution is not satisfied.

### Money Laundering

The offence criminalizes any conduct whereby a person, otherwise than as a participant in the predicate offence, substitutes or transfers money, goods or other benefits deriving from any criminal offence, or carries out other transactions in relation thereto, with the effect of obstructing the identification of their unlawful origin.

### Use of Money, Goods or Benefits of Unlawful Origin

The offence criminalizes any conduct whereby a person employs money, goods or other benefits deriving from any criminal offence in economic or financial activities.

### Self-Laundering

The offence criminalizes any conduct whereby a person who has committed, or participated in the commission of, a criminal offence employs, substitutes or transfers, in economic, financial, entrepreneurial or speculative activities, money, goods or other benefits deriving from the commission of such offence, in such a way as to concretely hinder the identification of their unlawful origin.



Saipem Classification - General Use

## Crimes Related Payment Instruments Other than Cash and Fraudulent Transfer of Values

This chapter is related to the administrative liability of the Entity in respect of offences relating to non-cash payment instruments and the fraudulent transfer of assets, where such offences are committed in the interest or to the benefit of the Entity.

### Unauthorised Use and Counterfeiting of Non-Cash Payment Instruments

The offence criminalizes any conduct whereby a person, with a view to securing an unlawful gain for themselves or for others, makes unauthorized use of credit or payment cards, or any other equivalent instrument enabling the withdrawal of cash or the purchase of goods or services, where that person is not the legitimate holder thereof, or, more generally, of any non-cash payment instrument.

It further criminalizes any person who, for the same purpose, counterfeits or alters the aforementioned instruments or related documents, or who possesses, transfers or acquires such instruments or documents knowing them to be of unlawful origin or forged or altered, as well as any payment instructions generated through their use.

### Possession and Dissemination of Devices, Equipment or Computer Programs Intended for the Commission of Offences Relating to Non-Cash Payment Instruments

The offence criminalizes any conduct whereby a person, with the intention of using, or enabling others to use, such items in the commission of offences relating to non-cash payment instruments, manufactures, imports, exports, sells, transports, distributes, makes available or otherwise procures for themselves or for others devices, equipment or computer programs which, by reason of their technical characteristics or design, are primarily intended for the commission of such offences or are specifically adapted for that purpose.

### Computer fraud aggravated by the execution of a transfer of money, monetary value or virtual currency

The provision criminalizes any conduct consisting in altering the operation of an IT or telematic system, or interfering without authorisation with data, information or programs contained therein or pertaining thereto, where such conduct results in an unjust profit to the detriment of the State or another public body, and involves the transfer of money, monetary value or virtual currency, or is committed through abuse of the offender’s capacity as a system operator.

### Fraudulent Transfer of Assets

The offence criminalizes any conduct whereby a person fictitiously attributes to another the ownership or availability of money, goods or other benefits for the purpose of circumventing legal provisions relating to asset-based prevention measures or smuggling, or of facilitating the commission of any of the offences of handling stolen goods, money laundering and/or eemployment of money, goods or benefits of unlawful origin.



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The provision further criminalizes any person who, for the purpose of evading anti-mafia documentation requirements, fictitiously attributes to another the ownership of businesses, shareholdings or equity interests, or corporate offices, where the entrepreneur or the company takes part in tender procedures or in the award or performance of public contracts or concessions.

### Other Offences Relating to Non-Cash Payment Instruments

The commission of any other offence against public faith, against property, or otherwise affecting property, shall be punishable where it concerns non-cash payment instruments.

## Offences Relating to the Violation of Swiss Trade Sanctions implemented by application of the Federal Act on the implementation of International Sanctions (Embargo Act) of March 22, 2002

This chapter relates to the administrative liability of the Entity in respect of offences relating to the violation of Trade Sanctions and restrictive measures ordered by the Swiss federal Council, and where applicable, international organizations and foreign governments, where such offences are committed in interest or to the benefit of the Entity.

### Violation of Trade Sanctions

The offence criminalizes any conduct whereby a person, in breach of a prohibition, obligation or restriction imposed by the Swiss federal Council: (i) directly or indirectly makes funds or economic resources available to, or for the benefit of, a sanctioned person, entity, body or group; (ii) fails to implement asset-freezing measures in respect of funds or economic resources belonging to, owned, held or controlled by a sanctioned person, entity, body or group; (iii) enters into, on any basis, economic, commercial or financial transactions, including the award or continuation of the performance of public procurement or concession contracts, with a third country or its bodies, or with entities or bodies directly owned or controlled by such third country or its bodies; (iv) imports, exports, trades, sells, purchases, transfers, transits or transports goods, including intangible goods, or provides intermediary services, technical assistance or other services relating thereto; (v) provides services of any kind, including financial services, or carries out financial transactions.

The offence further criminalizes any person who circumvents the implementation of Trade Sanctions by: (i) using, transferring to third parties, or otherwise disposing of funds or economic resources subject to freezing measures that are directly or indirectly owned, held or controlled by a designated person, entity, body or group; (ii) submitting or using false statements or documentation with a view to obstructing the identification of the beneficial owner or ultimate beneficiary of funds or economic resources subject to freezing measures.

The above offence shall also apply where transactions are carried out without the required authorisation, or on the basis of an authorisation obtained through false statements or documentation.



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## Breach of Information Obligations Imposed by Swiss Trade Sanctions

The offence criminalizes any designated person, or the legal representative of a designated entity or body, who, in breach of a specific obligation imposed by the Swiss federal Council, fails to report to the competent administrative authorities funds or economic resources over which, within the territory of Switzerland, they exercise ownership, control, possession or detention.

The offence further criminalizes also any person who, in breach of obligations imposed by the Swiss federal Council, fails to provide the competent administrative authorities with information, known to them by virtue of their office or profession, concerning funds or economic resources located within the territory of the State that belong to, or are owned, held or controlled by, designated persons, entities or bodies or groups.

## Breach of Conditions Attached to an Authorisation to Carry Out Activities

The offence criminalizes any conduct whereby a person carries out transactions, provides services or otherwise performs activities in breach of the obligations set out in an authorisation issued by the competent authority.

## Offences Relating to Illegal Immigration

The offence criminalizes any conduct whereby a person, in breach of the provisions of the relevant Laws on Immigration, promotes, directs, organizes, finances or carries out the transport of foreign nationals across international borders, or performs other acts aimed at unlawfully securing their entry into the territory of a state of which such persons are not nationals or in which they do not hold permanent residence rights, where such conduct is carried out in breach of a prohibition, obligation or restriction imposed by a European Union restrictive measure or national implementing provisions, thereby enabling or facilitating the entry into the territory of the State of designated natural persons.

The offence of facilitation is also committed by merely providing concrete assistance aimed at enabling the entry of the person into the territory of the State.



Saipem Classification - General Use

## Crimes Related to Violation of Copyright

This chapter is related to the administrative liability of the Entity in respect of copyright infringement offences, where such offences are committed in the interest or to the benefit of the Entity.

### Making Protected Works Available to the Public through Telematic Networks and Related Offences

The offence criminalizes any conduct consisting in making available to the public, by means of uploading onto telematic networks, through connections of any kind, a protected intellectual work, or any part thereof.

It further applies where such conduct concerns a work of others not intended for publication, or is carried out with misattribution of authorship, or with distortion, mutilation or other alteration of the work, where this results in prejudice to the honour or reputation of the author.

### Unauthorised duplication, for profit, of computer programs; the importation, distribution, sale or possession for commercial or business purposes, or the hiring out, of computer programs contained on media not bearing the SIAE mark; the making available of means designed to remove or circumvent the protection devices of computer programs; and the reproduction, transfer to another medium, distribution, communication to the public, public presentation or public demonstration of the contents of a database; the extraction or re-utilisation of the database; and the distribution, sale or hiring out of databases.

The offence criminalizes any conduct whereby a person, for the purpose of deriving a profit, unlawfully duplicates computer programs or, for the same purpose, imports, distributes, sells, holds for commercial or business purposes, or licenses for use software contained on media not bearing the legally required markings.

It further criminalizes any conduct whereby a person, for profit and by means of media not bearing the markings required by law, reproduces, transfers onto another medium, distributes, communicates, presents or demonstrates to the public the contents of a database, in breach of copyright protection.

This offence affords criminal protection to both software and databases. For these purposes:

- “software” means computer programs, in any form of expression, provided that they are original as the result of the author’s own intellectual creation;
- “databases” means collections of independent works, data or other materials arranged in a systematic or methodical way and individually accessible by electronic or other means.



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**Unauthorised duplication, reproduction, transmission or communication to the public, by any means whatsoever, in whole or in part, of intellectual works intended for television or cinematographic distribution, or for the sale or rental of discs, tapes or similar media, or of any other medium containing phonograms or videograms of musical, cinematographic or analogous audiovisual works, or sequences of moving images; literary, dramatic, scientific or educational works, musical or musical-dramatic works, or multimedia works, including where incorporated into collective or composite works or databases; the unlawful reproduction, duplication, transmission or communication to the public, sale or commercial distribution, assignment on any legal basis, or unlawful importation of more than fifty copies or specimens of works protected by copyright and related rights; and the making available, by means of insertion into telematic networks through connections of any kind, of a copyright-protected work, or part thereof**

The offence criminalizes any conduct whereby a person, for profit, unlawfully reproduces, duplicates or introduces into the territory of the State intellectual works intended for television or cinematographic distribution, or other works protected by copyright.

It also applies to persons who, for commercial purposes, hold for sale or distribution, distribute, sell, lease, assign for any consideration, or promote commercially such works, as well as to those who install or make available decoding devices or components enabling access to encrypted services without payment of the subscription or access fee due.

**Fraudulent manufacture, sale, importation, promotion, installation, modification or use, for public or private purposes, of apparatus or components thereof intended for the unauthorized decoding of conditional access audiovisual transmissions broadcast via terrestrial, satellite or cable systems, in either analogue or digital form**

The offence criminalizes any conduct whereby a person, for fraudulent purposes, manufactures, sells, imports, promotes, installs, modifies or uses, for public or private purposes, equipment or components intended for the unauthorized decoding of encrypted audiovisual transmissions broadcast via terrestrial, satellite or cable systems, in either analogue or digital form.

For the purposes of this offence, “conditional access” refers to audiovisual signals transmitted in such a manner as to be accessible exclusively to closed groups of users selected by the service provider, irrespective of whether a fee is required for access to the service.



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## Inducement to Withhold Statements or to Make False Statements to Judicial Authorities

This chapter is related to the administrative liability of the Entity in relation to the offence of inducing a person not to make statements or to make false statements before the Judicial Authority, where such offence is committed in the interest or to the benefit of the Entity.

### Inducement not to give evidence or to give false evidence to the Judicial Authority

The offence criminalizes any conduct whereby a person, by means of violence, threats, or the offer or promise of money or other benefits, induces a person called upon to make statements before the Judicial Authority, which may be used in criminal proceedings, not to give evidence or to give false evidence, where such person has the right to remain silent.



Saipem Classification - General Use

## Environmental Offences

This Chapter is related to the administrative liability of the Entity in respect of environmental offences, where such offences are committed in the interest or to the benefit of the Entity.

### Environmental Pollution

The offence criminalizes any conduct whereby a person unlawfully causes a significant and measurable impairment or deterioration of water or air, or of extensive or significant portions of soil or subsoil, of an ecosystem, habitat, of biodiversity, including agricultural biodiversity, or of flora or fauna.

### Trading in polluting products

The offence punishes any person who unlawfully places on the market or otherwise puts into circulation a product whose use—by reason of the discharge, emission or release of materials, substances, energy or ionising radiation into the air, soil or water resulting therefrom—causes a significant and measurable impairment or deterioration: (i) of water or air, or of extensive or significant portions of soil or subsoil; (ii) of an ecosystem, a habitat, biodiversity—including agricultural biodiversity—or flora or fauna.

### Environmental Disaster

The offence criminalizes any conduct whereby a person unlawfully causes an environmental disaster.

An environmental disaster may be deemed to occur, where: (i) there is an irreversible alteration of the balance of an ecosystem; (ii) there is an alteration of the balance of an ecosystem, the remediation of which is particularly burdensome and achievable only through exceptional measures; (iii) there is an offence against public safety by reason of the significance of the act, having regard to the extent of the impairment or its harmful effects, or to the number of persons injured or exposed to danger.

### Negligent Offences against the Environment

The offence criminalizes the conduct of impairment or deterioration of water or air, or of extensive or significant portions of soil or subsoil, of an ecosystem, habitat, of biodiversity, including agricultural biodiversity, or of flora or fauna or environmental disaster where committed through negligence.

### Trafficking in and Abandonment of Highly Radioactive Material

The offence criminalises any conduct whereby a person unlawfully transfers, acquires, receives, transports, imports, exports, procures for others, possesses, transfers, abandons or otherwise unlawfully disposes of highly radioactive material.

### Obstruction of Supervision

The offence criminalizes any conduct whereby a person, by denying access, setting up obstacles or artificially altering the state of places, hinders, obstructs or circumvents environmental monitoring



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and inspection activities, as well as occupational health and safety inspections, or compromises their outcome.

## Failure to Carry Out Remediation

The offence criminalizes any conduct whereby a person, being under a legal obligation or under an order of a court or public authority, fails to carry out remediation, restoration or recovery of the affected site.

## Organized Activities for the Illicit Trafficking of Waste

The offence criminalizes any conduct whereby a person, with a view to obtaining an unlawful profit, through multiple operations and by setting up organized means and ongoing activities, unlawfully transfers, receives, transports, exports, imports or otherwise manages large quantities of waste.

## Killing, Destruction, Capture, Taking or Possession of Specimens of Protected Wild Animal or Plant Species

The offence criminalizes any conduct whereby a person, outside permitted cases, kills, captures or possesses specimens belonging to a protected wild animal species, except where the conduct concerns a negligible number of such specimens and has a negligible impact on the conservation status of the species.

The offence further criminalizes any person who, outside permitted cases, destroys, takes or possesses specimens belonging to a wild plant species, except where the conduct concerns a negligible quantity of such specimens and has a negligible impact on the conservation status of the species.

## Discharge of Industrial Wastewater Containing Hazardous Substances; Discharges onto Soil, Subsoil and Groundwater; Discharges into Marine Waters by Ships or Aircraft

The offence criminalizes any conduct whereby a person opens or in any case carries out new discharges of industrial wastewater without authorisation or continues to carry out or maintain such discharges after the authorisation has been suspended or revoked, where such conduct relates to discharges of industrial wastewater containing hazardous substances.

The offence also criminalizes any person who carries out discharges of industrial wastewater containing the hazardous substances referred to above without complying with the conditions laid down in the authorisation or with the requirements imposed by the competent authority.

## Abandonment of Waste

The offence criminalises any person whoabandons or deposits non-hazardous waste or discharges it into surface or groundwater, where: (i) the conduct results in a risk to life or personal safety, or a risk of impairment or deterioration of water or air, or of extensive or significant portions of soil or subsoil, of an ecosystem, of biodiversity, including agricultural biodiversity, or of flora or fauna; and/or (ii) the



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conduct is carried out within contaminated or potentially contaminated sites or on access routes to such sites and their appurtenances.

## Abandonment of Hazardous Waste

The offence criminalizes any person who abandons or deposits hazardous waste or discharges it into surface or groundwater.

## Unauthorized Waste Management Activities

The offence criminalizes any person who carries out the collection, transportation, recovery, disposal, trading or brokerage of waste (including hazardous waste) without the required authorisation, registration or notification, as applicable.

The offence further punishes any person who establishes or operates an unauthorized landfill.

## Unlawful Burning of Waste

The offence criminalizes any person who sets fire to waste that has been abandoned or otherwise deposited in an uncontrolled manner.

The offence further criminalizes the burning of non-hazardous waste where: (a) the conduct results in a risk to life or personal safety, or a risk of impairment or deterioration of water or air, or of extensive or significant portions of soil or subsoil, of an ecosystem, of biodiversity (including agricultural biodiversity), or of flora or fauna; and/or (b) the conduct is carried out within contaminated or potentially contaminated sites or in any event on access roads to such sites and their appurtenances. The sanction for the burning of hazardous waste is increased where any of the circumstances set out in the preceding sentence applies.

## Pollution of Soil, Subsoil, Surface Water or Groundwater

The offence criminalizes any person who causes pollution of soil, subsoil, surface water or groundwater by exceeding the risk threshold concentrations. Pollution caused by hazardous substances is also punishable.

## Breach of Communication Obligations and Obligations to Keep Mandatory Registers and Consignment Notes

The offence criminalizes any person who, in preparing a waste analysis certificate, provides false information regarding the nature, composition and chemical-physical characteristics of the waste, as well as any person who uses a false certificate during transport.

## Illegal Shipment of Waste

The offence criminalizes any person who carries out a shipment of waste, including hazardous waste, which constitutes an illegal shipment" as defined by applicable laws.

## Negligent Offences in the Field of Waste



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The offence criminalizes, where committed through negligence, the conduct referred to in Articles abandonment of waste, abandonment of hazardous waste, unauthorized waste management activities and illegal shipment of waste.

## False Statements on the Nature, Composition and Chemical-Physical Characteristics of Waste in the Preparation of a Waste Analysis Certificate

The offence criminalizes any person who, in preparing a waste analysis certificate used within the waste traceability control system, provides false information regarding the nature, composition and chemical-physical characteristics of the waste, as well as any person who enters a false certificate among the data to be provided for the purposes of waste traceability.

## Offences relating to emissions into the atmosphere

The offence criminalizes any person who, in operating an installation, breaches the emission limit values or the conditions laid down in the authorisation, in plans and programmes, or in any other requirements imposed by the competent authority, thereby exceeding the ambient air quality limit values set out under the applicable legislation.

## Import, export, possession, use for profit, purchase, sale, display or possession for sale or for commercial purposes of protected species

The offence criminalizes any person who:

a) imports, exports or re-exports specimens, under any customs procedure, without the required certificate or license, or with a certificate or license that is not valid;
b) fails to comply with the requirements aimed at safeguarding the specimens' welfare/safety, as specified in a license or certificate;
c) uses such specimens otherwise than in accordance with the conditions set out in the authorizations or certificates issued together with the import license or certified thereafter;
d) transports or causes the transit of specimens, including on behalf of third parties, without the required license or certificate;
e) trades in artificially propagated plants in breach of the applicable laws;
f) possesses, uses for profit, purchases, sells, displays, or holds for sale or for commercial purposes, offers for sale or otherwise transfers specimens without the required documentation.

The offence also criminalizes any person who:

a) imports, exports or re-exports specimens, under any customs procedure, without the required certificate or license, or with a certificate or license that is not valid;
b) fails to comply with the requirements aimed at safeguarding the specimens' welfare/safety, as specified in a license or certificate issued in accordance with applicable laws;
c) uses such specimens otherwise than in accordance with the conditions set out in the authorizations or certificates issued together with the import license or certified thereafter;
d) transports or causes the transit of specimens, including on behalf of third parties, without the required license or certificate issued in accordance with applicable laws;
e) trades in artificially propagated plants in breach of the conditions laid down by the applicable laws;



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f) possesses, uses for profit, purchases, sells, displays, or holds for sale or for commercial purposes, offers for sale or otherwise transfers specimens without the required documentation.

The offences listed above are also criminalized in relation to: the forgery or alteration of certificates, licenses, import notifications, declarations and communications of information for the purpose of obtaining a license or certificate, and the use of forged or altered certificates or licenses.

In addition to that, the offence criminalizes any person who breaches the prohibition on keeping live specimens of mammals and reptiles of wild species, and live specimens of mammals and reptiles bred in captivity, where such specimens pose a danger to public health and public safety.

## Phase-out and Reduction in the Use of Ozone-Depleting Substances

The offence criminalizes any person who breaches the statutory provisions governing production, consumption, importation, exportation, possession and marketing of ozone-depleting substances, as defined under the applicable legislation.

## Pollution Caused by Ships

The offence criminalizes the intentional or negligent discharge into the sea of polluting substances, or the causing of such discharge; and the intentional or negligent discharge into the sea of polluting substances, or the causing of such discharge, where such conduct results in permanent damage, or otherwise particularly serious damage, to water quality, to animal or plant species, or to parts thereof.

## Production and trade in ozone-depleting substances

The offence punishes any person who unlawfully produces, places on the market, imports, exports, uses or releases substances that deplete the ozone layer, whether in their pure state or in mixtures.

The offence further punishes any person who unlawfully produces, places on the market, imports, exports or uses products or equipment, including parts thereof, containing ozone-depleting.

## Production and trade in greenhouse gases

The offence punishes any person who unlawfully produces, imports or exports fluorinated greenhouse gases, whether in their pure state or in mixtures or products, equipment and parts thereof containing such fluorinated greenhouse gases or whose operation depends on such gases.

The offence further punishes any person who unlawfully places on the market, uses or releases any of the aforementioned substances, or products, equipment and parts thereof containing such substances or whose operation depends thereon.



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## Crime Related to the Employment of Illegally Staying Third-Country Nationals

This chapter is related to the administrative liability of the Entity in respect of offences relating to the employment of third-country nationals whose stay is irregular, where such offences are committed in the interest or to the benefit of the Entity.

### Provisions against Illegal Immigration

The offence criminalizes any person who promotes, directs, organizes, finances or carries out the transportation of foreign nationals across international boundaries, or performs other acts aimed at unlawfully securing their entry into the territory of a State of which the person is not a national or does not hold a right of permanent residence, for each person involved, where:
a) the conduct concerns the illegal entry into or stay within the territory of the State of five or more persons;
b) the person transported has been exposed to a risk to his or her life or personal safety in order to procure the illegal entry or stay;
c) the person transported has been subjected to inhuman or degrading treatment in order to procure the illegal entry or stay;
d) the offence is committed by three or more persons acting in concert, or by using international transportation services, or by using forged or altered documents or documents otherwise unlawfully obtained;
e) the perpetrators have the availability of weapons or explosive materials.
The offence further criminalizes any person who, for the purpose of obtaining an unjust profit from the unlawful status of a foreign national facilitates such person's stay within the territory of the State in breach of the provisions of the applicable laws.

### Employment of Third-Country Nationals Whose Stay is Irregular

The offence criminalizes any employer who employs, within their organization, foreign workers who do not hold the required residence or work permit , or whose permit has expired and for which renewal has not been applied for within the statutory time limits, or which has been revoked or annulled.



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## Racism and Xenophobia Crimes

This chapter is related to the administrative liability of the Entity in respect of the offence of propaganda and incitement to commit offences on grounds of racial, ethnic or religious discrimination, where such offence is committed in the interest or to the benefit of the Entity.

### Propaganda and Incitement to Commit Offences on Grounds of Racial, Ethnic or Religious Discrimination

The offence criminalizes any conduct consisting in propaganda or incitement to commit offences on grounds of racial, ethnic or religious discrimination, as well as the promotion, direction or participation in organizations, associations, movements or groups whose purposes include inciting discrimination or violence on racial, ethnic, national or religious grounds.



Saipem Classification - General Use

## Crimes of Fraud in Sports Competitions, Illegal Gambling or Betting by Means of Prohibited Equipment

This chapter is related to the administrative liability of the Entity in respect of the offences of fraud in sports competitions, unauthorized gambling or betting activities, and gambling conducted through prohibited devices, where such offences are committed in the interest or to the benefit of the Entity.

### Fraud in Sports Competitions

The offence criminalizes corrupt practices directed at persons participating in sports competitions organized by federations or other recognized bodies, aimed at improperly altering the outcome of the competition from what would result from its proper and fair conduct. Fraudulent acts carried out for the same purpose are likewise punishable.

### Unauthorized Operation of Gambling and Betting Activities

The offence criminalizes the unauthorized operation of gambling or betting activities, consisting in carrying out such activities in the absence of the required administrative authorisation or concession.



Saipem Classification - General Use

## Tax Offences

This Chapter is related to the administrative liability of the Entity in respect of certain tax offences, where such offences are committed in the interest or to the benefit of the Entity.

### Fraudulent Tax Return through the Use of Invoices or Other Documents for Non-Existent Transactions

The offence criminalizes any person who, for the purpose of evading income taxes or value added tax, by making use of invoices or other documents relating to non-existent transactions, includes fictitious passive elements in one of the tax returns relating to such taxes.

### Fraudulent Tax Return by Other Deceptive Means

This offence arises where a person, for the purpose of evading income taxes or value added tax, by carrying out objectively or subjectively simulated transactions or by using false documents or other fraudulent means capable of hindering tax assessments and misleading the Financial Administration, includes in one of the tax returns relating to such taxes assets for an amount lower than the actual amount, or fictitious liabilities, or fictitious tax credits or withholdings.

### False Tax Return

This offence arises where a person, for the purpose of evading income taxes or value added tax, indicates in one of the annual tax returns assets for an amount lower than the actual amount or non-existent liabilities.

### Failure to File a Tax Return

The offence criminalizes any person who, for the purpose of evading income taxes or value added tax, fails to file, despite being under a legal obligation to do so, one of the tax returns relating to such taxes.

The offence further criminalizes any person who, despite being under a legal obligation to do so, fails to file the withholding agent's return.

### Issuance of Invoices or Other Documents for Non-Existent Transactions

The offence criminalizes any person who, for the purpose of enabling third parties to evade income taxes or value added tax, issues or releases invoices or other documents relating to non-existent transactions.

### Concealment or Destruction of Accounting Documents

The offence criminalizes any person who, for the purpose of evading income taxes or value added tax, or of enabling such evasion by third parties, conceals or destroys, in whole or in part, accounting records or documents whose retention is mandatory, in such a way as to prevent the reconstruction of income or turnover.

### Fraudulent Avoidance of Payment of Taxes



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The offence criminalizes any person who, for the purpose of evading the payment of income taxes or value added tax, or of related interest or administrative penalties disposes of assets in a purported or simultaneous manner, or carries out other fraudulent acts on their own or another person's assets, capable of rendering, in whole or in part, the compulsory tax collection procedure ineffective.

The offence further criminalizes any person who, for the purpose of obtaining for themselves or others a partial payment of taxes and related charges, indicates in the documentation submitted for the purposes of a tax settlement procedure assets for an amount lower than the actual amount or fictitious liabilities.



Saipem Classification - General Use

## Smuggling Crimes

This Chapter is related to the administrative liability of the Entity in respect of smuggling offences and offences relating to excise duties, where such offences are committed in the interest or to the benefit of the Entity.

### Smuggling through False Declaration

The offence criminalizes any person who declares the nature, quantity, origin and value of goods, or any other element required for the application of customs tariffs and for the assessment of duties, in a manner that does not correspond to the findings of the competent authorities.

### Smuggling in Maritime and Air Transport and across Border Lakes

The offence criminalizes smuggling activities carried out in the context of maritime or air transport of goods, as well as across border lakes.

### Smuggling in the Export of Goods Eligible for Duty Repayment

The offence criminalizes any person who uses fraudulent means for the purpose of obtaining the undue repayment of customs duties levied on the import of raw materials used in the manufacture of goods intended for export.

### Smuggling in Temporary Export and under Special Procedures

The offence criminalizes any person who, in the context of temporary export operations or special procedures (including specific-use and inward or outward processing arrangements), for the purpose of evading customs duties that would otherwise be due, subjects goods to artificial manipulations or employs other fraudulent means.

### Smuggling of Manufactured Tobacco

The offence criminalizes any person who introduces into, sells, circulates within, purchases or possesses, in any capacity within the territory of the State, a quantity of smuggled manufactured tobacco exceeding the threshold defined by the applicable laws.

### Aggravating Circumstances in Smuggling of Manufactured Tobacco

The offence criminalizes any person who, in order to commit the crime of introducing into, selling, circulating within, purchasing or possessing, in any capacity within the territory of the State, a quantity of smuggled manufactured tobacco exceeding the threshold defined by the applicable laws, uses means of transport belonging to persons not involved in the offence.

### Criminal Association for the Purpose of Smuggling Manufactured Tobacco

The offence criminalizes any person who participates in, promotes, establishes, directs, organizes or finances an association consisting of three or more persons formed for the purpose of committing multiple offences of introducing into, selling, circulating within, purchasing or possessing, in any



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capacity within the territory of the State, a quantity of smuggled manufactured tobacco exceeding the threshold defined by the applicable laws or evading the assessment or payment of excise duty on manufactured tobacco.

## Evasion of Assessment or Payment of Excise Duties on Energy Products

The offence criminalizes any person who: i) clandestinely manufactures or refines energy products; ii) removes energy products, including natural gas, from assessment or payment of excise duties by any means; iii) allocates products exempt from duty or subject to reduced rates to uses subject to duty or to a higher duty; iv) carries out unauthorized blending operations resulting in products subject to a higher excise duty than that paid on the individual components; v) regenerates denatured products so as to facilitate their fraudulent use in applications subject to higher duties; vi) possesses denatured energy products under conditions other than those prescribed for eligibility for preferential treatment; vii) possesses or uses products obtained from clandestine manufacturing or unauthorized blending.

## Evasion of Assessment or Payment of Excise Duty on Manufactured Tobacco

The offence criminalizes any person who, by any means or method, removes from assessment or payment of excise duty the manufactured tobacco products.

## Clandestine Manufacture of Alcohol and Alcoholic Beverages

The offence punishes any person who clandestinely manufactures alcohol or alcoholic beverages.

## Criminal Association for the Purpose of Clandestine Manufacture of Alcohol and Alcoholic Beverages

The provision punishes an association of three or more persons formed for the purpose of clandestinely manufacturing alcohol or alcoholic beverages.

## Evasion of Assessment or Payment of Excise Duty on Alcohol and Alcoholic Beverages

The offence criminalizes any person who: (i) by any means removes alcohol or alcoholic beverages from assessment or payment of excise duty; and (ii) possesses denatured alcohol under conditions other than those prescribed, or allocates it to uses other than those for which the exemption was granted.

## Tampering with Devices, Seals and Official Marks

The offence criminalizes any person who, for the purpose of removing products from assessment:(i) counterfeits, alters, removes, damages or renders unusable meters, seals, stamps, punches, verification marks or other devices, imprints or marks prescribed by the competent authority; (ii) uses counterfeit or altered seals, stamps, punches, verification marks or other devices/imprints/marks prescribed by the competent authority, or uses them without authorisation.



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The offence further criminalizes any person who, without authorisation, possesses devices, seals, stamps or punches identical to those used by the competent authority, even where counterfeit.



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## Crimes against Cultural Heritage

This Chapter is referred to administrative liability of the Entity in respect of offences against cultural heritage, where such offences are committed in the interest or to the benefit of the Entity.

### Theft of Cultural Property

The offence criminalizes any person who appropriates movable cultural property belonging to another, by taking it away from the person who holds it, for the purpose of obtaining a profit for themselves or for others, or who appropriates cultural property belonging to the State, where such property has been discovered in the subsoil or on the seabed.

### Misappropriation of Cultural Property

The offence criminalizes any person who, in order to obtain an unjust profit for themselves or for others, appropriates cultural property belonging to another which they possess on any basis whatsoever.

### Receiving Stolen Cultural Property

The offence criminalizes any person who, for the purpose of obtaining a profit for themselves or for others, purchases, receives or conceals cultural property deriving from any offence, or in any case acts as an intermediary in causing such property to be purchased, received or concealed.

### Forgery of Private Documents Relating to Cultural Property

The offence criminalizes any person who produces, in whole or in part, a false private document, or who alters, destroys, suppresses or conceals, in whole or in part, a genuine private document, in relation to movable cultural property, for the purpose of making its provenance appear lawful.

This constitutes a conduct-based offence encompassing multiple alternative forms of conduct.

The offence also criminalizes any person who, without having participated in the above conduct, makes use of the false private document.

### Violations Concerning the Disposal of Cultural Property

The offence criminalizes any person who: i) disposes of or places on the market cultural property without the required authorisation; ii) where required to do so, fails to submit, within thirty days, the notification of acts transferring ownership or possession of cultural property; iii) being the transferor of cultural property subject to pre-emption, delivers the asset before the expiry of the sixty-day period from the date of receipt of the transfer notification.

### Unlawful Import of Cultural Property

The offence criminalizes any person who, without participating in the offences of receiving stolen property, use of cultural property deriving from an offence, money laundering or self-laundering (express statutory reservation clause), imports into Italy cultural property originating from an offence,



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discovered as a result of unauthorized excavations or exported from another State in breach of the rules protecting cultural heritage.

## Unlawful Removal or Export of Cultural Property

The offence criminalizes any person who transfers abroad cultural property, or items of artistic, historical, archaeological, ethno-anthropological, bibliographical, documentary or archival interest, or other items subject to specific protective provisions under cultural heritage legislation, without a certificate of free circulation or an export license.

It further criminalizes any person who fails to return to national territory, upon expiry of the relevant time limit, cultural property or other protected items for which temporary removal or export has been authorized.

The offence also punishes to any person who makes false statements in order to prove to the competent export office, in accordance with the law, that items of cultural interest are not subject to authorisation for removal from national territory.

## Destruction, Dispersion, Deterioration, Defacement, Soiling and Unlawful Use of Cultural Property

The offence criminalizes any person who destroys, disperses, deteriorates, or renders, in whole or in part, unusable or not fit for enjoyment, cultural property or landscape assets belonging to themselves or to others.

It also criminalizes any person who, outside the cases referred to in the preceding paragraph, defaces or soils cultural property or landscape assets, or assigns cultural property to a use incompatible with its historical or artistic character, or otherwise detrimental to its preservation or integrity.

## Counterfeiting of Works of Art

The offence criminalizes: the actual physical falsification of a work of art; the marketing, as well as preparatory conduct, relating to forged works of art; false authentication; and so-called false expert appraisal.



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## Laundering of Cultural Assets and Devastation and Looting of Cultural and Landscape Assets

This chapter is related to the administrative liability of the Entity in respect of the offences of laundering of cultural property and devastation and pillage of cultural and landscape property, where such offences are committed in the interest or to the benefit of the Entity.

### Laundering of Cultural Property

The offence criminalizes any person who substitutes or transfers cultural property, or carries out other transactions in relation thereto, in such a way as to hinder the identification of its unlawful origin.

### Devastation and Pillage of Cultural and Landscape Property

The offence criminalizes acts of devastation or pillage affecting cultural or landscape property, as well as institutions and cultural sites, arising from one of the alternative forms of conduct carried out by the perpetrator.



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## Crimes against Animals

This chapter is related to the administrative liability of the Entity in respect of offences against animals, where such offences are committed in the interest or to the benefit of the Entity.

### Killing or Damage to Another Person's Animals

The offence criminalizes any person who, without necessity, kills, renders unusable or otherwise damages three or more animals forming part of a flock or herd, or who commits such acts in respect of bovine or equine animals, even where not forming part of a herd.

### Killing of Animals

The offence criminalizes any person who, out of cruelty or without necessity, causes the death of an animal.

The offence is aggravated where the conduct is carried out by using cruelty or by intentionally prolonging the animal's suffering.

### Animal Maltreatment

The offence criminalizes any person who, out of cruelty or without necessity, causes injury to an animal, or subjects it to cruelty, or to behavior, exertion or work incompatible with its ethological characteristics, as well as any person who administers narcotic or prohibited substances to animals or subjects them to treatments causing harm to their health.

The offence is aggravated where the conduct results in the death of the animal.

### Prohibited Shows or Events

The offence criminalizes any person who organizes or participates in shows or events that involve cruelty or suffering inflicted on animals.

### Prohibition of Animal Fighting

The provision criminalizes any person who promotes, organizes or directs unauthorized fights or competitions between animals which may endanger their physical integrity or subject them to cruelty, as well as any person who actively participates or knowingly provides animals, premises, equipment or other means for the organization of such fights.



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