



FONDAZIONE MILANO CORTINA 2026

**ORGANISATION, MANAGEMENT AND CONTROL MODEL
PURSUANT TO ITALIAN LEGISLATIVE DECREE 231/2001**

SPECIAL SECTION

Updated on 10 June 2025



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The Special Section of the Organisation, Management and Control Model pursuant to Italian Legislative Decree 231/2001 (hereinafter also referred to as “Model 231”) of Fondazione Milano Cortina 2026 (hereinafter also the “Fondazione”), contains 12 sections subdivided by category of offences considered in the Decree (sections A-L), each of which consists of the following paragraphs:

- I. **The offences provided for:** description of the offences potentially applicable to Fondazione Milano Cortina 2026 in relation to the specific family of offences. It is specified that the offence categories for which the legislator provides for penalties against entities (hereinafter referred to as “predicate offences”) are listed in Annex 1 to the Special Section “Offences under the Decree”;
- II. **Individual activities exposed to the risk of offences being committed:** identification of activities exposed to the risk of offences being committed as provided for by Italian Legislative Decree 231/2001. The risk-prone activities have been identified in the context of the “risk assessment” carried out, which has made it possible to identify, with particular detail, the behaviours most at risk from which, in the event of an offence committed in the interest or to the advantage of Fondazione Milano Cortina 2026, the administrative liability covered by the Decree could derive;
- III. **Organisational Structures impacted, General Principles of Conduct and Preventive Control Protocols:** identification of the Organisational Structures which are owners of the risk-prone activities identified, and therefore involved in processes abstractly exposed to the risk of commission of acts relevant under the Decree. The general principles of conduct and the preventive control protocols, aimed at specifying the rules of conduct that must inspire the conduct of the Target Audience of the Model in order to prevent the commission of the offences in question, as well as aimed at planning the formation and implementation of Fondazione Milano Cortina 2026’s decisions, are set out in the specific forms “Risk Profile Analysis and Preventive Control Protocols”, which are an integral part of Model 231 and prepared for each Organisational Structure.

Therefore, this Special Section identifies the risk-prone activities, the general principles of conduct and the Fondazione’s preventive control protocols, as they emerged from the accurate mapping of the risks/offences pursuant to Italian Legislative Decree 231/2001 carried out on the organisational structures and processes of Fondazione Milano Cortina 2026.

Within each of the areas drawn up with reference to the groups of offences set out in the Decree, the offences considered potentially applicable and the related risk-prone activities, by family of offence, have been identified, with which the Organisational Structures potentially concerned are associated. The control tools adopted for the prevention of the offences set out in the Decree, as indicated above, are set out in the specific “Risk Profile Analysis and Prevention Control Protocols” forms that are an integral part of Model 231 and which detail all the applicable risks/offences, all the risk-prone activities and all the control measures, with the aim of preventing misconduct or conduct not in line with the Fondazione’s directives, with a representation by the reference Organisational Structure.

The preventive control tools identified in the forms are binding for the target audience of the Model and consist of things to do (e.g. compliance with procedures) and things not to do (compliance with prohibitions), to be considered an integral part of the corporate regulatory system together with the procedures and/or operating instructions.

Compliance with these obligations, as already stated in the General Section and as we intend to reaffirm here, has a precise legal value; in the event of the breach of these obligations, in fact, the disciplinary and penalty system described in the same General Section will be applied by the Fondazione.



In particular, the following sections of the Special Section are adopted, with reference to the categories of offences considered potentially applicable:

Special Section A	BRIBERY AND OTHER OFFENCES AGAINST PUBLIC AUTHORITIES AND THE ADMINISTRATION OF JUSTICE
Special Section B	COMPUTER CRIMES AND UNLAWFUL DATA TRANSFER
Special Section C	CORPORATE OFFENCES
Special Section D	ORGANISED CRIME AND TRANSNATIONAL OFFENCES
Special Section E	MANSLAUGHTER OR GRIEVOUS OR VERY GRIEVOUS BODILY HARM COMMITTED IN BREACH OF OCCUPATIONAL HEALTH AND SAFETY REGULATIONS
Special Section F	OFFENCES OF RECEIVING STOLEN GOODS, MONEY LAUNDERING AND USE OF MONEY, GOODS OR UTILITIES OF UNLAWFUL ORIGIN, AS WELL AS SELF-LAUNDERING, OFFENCES FOR THE PURPOSES OF TERRORISM OR SUBVERSION OF THE DEMOCRATIC ORDER AND OFFENCES RELATING TO NON-CASH MEANS OF PAYMENT AND FRAUDULENT TRANSFER OF ASSETS
Special Section G	ENVIRONMENTAL OFFENCES
Special Section H	TAX OFFENCES
Special Section I	OFFENCES AGAINST CULTURAL HERITAGE AND OFFENCES OF LAUNDERING OF CULTURAL PROPERTY AND DEVASTATION AND LOOTING OF CULTURAL AND LANDSCAPE PROPERTY
Special Section J	OFFENCES AGAINST INDIVIDUAL RIGHTS AND EMPLOYMENT OF THIRD-COUNTRY NATIONALS WITH IRREGULAR IMMIGRATION STATUS
Special Section K	COPYRIGHT OFFENCES AND OFFENCES OF RACISM AND XENOPHOBIA
Special Section L	OFFENCES RELATING TO THE COUNTERFEITING OF CURRENCY, PUBLIC CREDIT INSTRUMENTS, REVENUE STAMPS, AND IDENTIFICATION TOOLS OR MARKS, AND OFFENCES AGAINST INDUSTRY AND COMMERCE

IMPACTED COMPANY STRUCTURES		Ref. Special Sections											
		Special Section A	Special Section B	Special Section C	Special Section D	Special Section E	Special Section F	Special Section G	Special Section H	Special Section I	Special Section J	Special Section K	Special Section L
First Line	CEO (N)												
	Chief Strategy Planning & Legacy (N-1)												
	Chief Games Operations Officer (N-1)												
	Chief Financial Officer (N-1)												
	Chief Communications Officer (N-1)												
	Chief Revenues Officer (N-1)												
	Infrastructure Monitoring Managing Director (N-1)												
	Ceremonies Director (N-1)												
	Media Partnership Integration Director (N-1)												
	HSE Director (N-1)												
	Institutional Relations (N-1)												
	Compliance & Corporate Affairs												
Strategy Planning & Legacy	Chief Strategy Planning & Legacy Officer (N)												
	Human Capital Director (N-1)												
	Sustainability & Impact Director (N-1)												
	Education & Culture Director (N-1)												
	PGI, ACS & IKL Director (N-1)												
	International Relations Director (N-1)												
Games Operations	Chief Games Operations Officer (N)												
	Sport Director (N-1)												
	VDO Director (N-1)												
	Games Technology Director (N-1)												
	Games Services Managing Director (N-1)												
	Logistics & Transport Services Director (N-2)												
	Media Operation & Languages Services Director (N-2)												
	Games Security Director (N-2)												
	Medical Services Director (N-1)												

IMPACTED COMPANY STRUCTURES		Ref. Special Sections											
		Special Section A	Special Section B	Special Section C	Special Section D	Special Section E	Special Section F	Special Section G	Special Section H	Special Section I	Special Section J	Special Section K	Special Section L
Infrastructure Monitoring	Infrastructure Monitoring Managing Director (N)												
Finance	Chief Financial Officer (N)												
	Procurement Director (N-1)												
	Legal Director (N-1)												
Communications	Chief Communications Officer (N)												
	Games Operations Communication Director (N-1)												
	Brand Identity and Look of the Games Director (N-1)												
Ceremonies	Ceremonies Director (N)												
Revenues	Chief Revenues Officer (N)												
	Product Development Director (N-1)												
	Sales Director (N-1)												
	Ticketing Director (N-1)												
Media Partnership Integration	Media Partnership Integration Director (N)												
Institutional Relations	Institutional Relations (N)												

- Offences applicable to the Organisational Structures identified
- Offence NOT applicable to the Organisational Structures identified



SPECIAL SECTION A

BRIBERY AND OTHER OFFENCES AGAINST PUBLIC AUTHORITIES AND THE ADMINISTRATION OF JUSTICE

1. The offences provided for in Articles 24, 25 and 25-decies, Italian Legislative Decree 231/2001 relevant to the Fondazione

Below are the offences under Articles 24, 25 and 25-decies, Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- aggravated fraud against the State or other public body or the European Communities (Art. 640, para. 2, no. 1, of the Italian Criminal Code);
- bribery in the exercise of a public function (Art. 318 of the Italian Criminal Code - Art. 321 of the Italian Criminal Code);
- bribery for an act contrary to official duties (Art. 319 of the Italian Criminal Code - Art. 321 of the Italian Criminal Code);
- bribery in judicial proceedings (Art. 319-ter of the Italian Criminal Code - Art. 321 of the Italian Criminal Code);
- undue inducement to give or promise benefits (Art. 319-quater of the Italian Criminal Code);
- aggravating circumstances (Art. 319-bis of the Italian Criminal Code);
- bribery of a person in charge of a public service (Art. 320 of the Italian Criminal Code);
- incitement to bribery (Art. 322 of the Italian Criminal Code);
- illicit influence trafficking (Art. 346-bis of the Italian Criminal Code);
- inducement to withhold statements or to provide false statements to the judicial authorities (Art. 377-bis of the Italian Criminal Code).

2. Individual activities exposed to the risk of offences being committed

- i. Management of relations with the Italian National Olympic Committee (CONI) and the Italian Paralympic Committee (CIP) and non-commercial Partners (Host Country, Host Regions, Host Provinces and Host Venues) for the execution and consistency check of the “Joint Marketing Plan Agreement”;
- ii. Management and monitoring of Marketing and Licensing activities (with reference also to the preparation of the Marketing Plan);
- iii. Management of tax and fiscal obligations;
- iv. Management of Relations with Public Authorities and Supervisory Authorities;
- v. Management of relations with the financial administration, including for any resulting audits/assessments;
- vi. Management of relations with Public Authorities (at regional/local level) in the context of activities related to the organisation and management of activities overseen by the Fondazione (e.g. confirmation of guarantees for the provision of services, additional services to support venues, etc.);
- vii. Participation in public planning and/or programming and/or planning and programming processes in coordination with Public Authorities;



- viii. Management of relations with Officers, Public Safety Officers and Judicial Police;
- ix. Management of institutional and promotional relations with Public Authorities at national and local level (e.g. Ministry of Made in Italy, Ministry of Foreign Affairs, Ministry of Defence, Ministry of the Interior, etc.), also for obtaining/assigning the administrative measures (such as authorisations, licences and permits) necessary for the organisation and management of the activities of the Fondazione (e.g. authorisations, public transport coordination services, city services (e.g. waste, etc.);
- x. Management of relations with Public Bodies for the issuing of authorisations/permits relevant to event management;
- xi. Management of relations with Educational Institutions (e.g. MIUR, educational institutions, etc.);
- xii. Management of relations with local, regional and national Authorities/Institutions (e.g. Ministry of the Interior/Public Security Department; Prefectures; State Police, Carabinieri, Police Forces, Guardia di Finanza, Civil Protection Department, etc.);
- xiii. Management of relations and relationships with Public Authorities (e.g. Ministries, Prefectures, etc.) in the context of issuing accreditations;
- xiv. Management of relations with Public Bodies (e.g. ENAC) when defining the use of airport space;
- xv. Managing relations with judges, their technical advisors and assistants in legal proceedings (civil, criminal, administrative), with particular reference to the appointment of lawyers and technical advisors and party-appointed experts;
- xvi. Management of disputes, lawsuits or litigation with Public Authorities;
- xvii. Management of gifts, entertainment expenses, sponsorships and/or management of charitable donations;
- xviii. Management of travel and expense reimbursements for members of the Board of Directors and the Board of Statutory Auditors;
- xix. Management of relations with Public Authorities (e.g. Municipalities) in the context of activities related to obtaining/assigning administrative measures (such as authorisations, licences and permits) necessary for the organisation and management of activities under the responsibility of the Fondazione (e.g. authorisations, public transport coordination services, city services (e.g. waste), etc.);
- xx. Management of relations with local Authorities/Institutions (e.g. municipalities), including in the formalisation phase of venue user agreements; Management of relations and relationships with Public Authorities (e.g. Guardia di Finanza) as part of the restructuring development of the villages (for the Predazzo facility);
- xxi. Personnel selection, recruitment and management;
- xxii. Management of relations with competent Officials (INPS, INAIL, ASL, Provincial Labour Directorate, etc.), also during audits or inspections, for compliance with the obligations provided for by the reference legislation (preparation of reports on the establishment, modification and termination of employment relationships; lists of active, recruited and terminated staff at INAIL; checks and inspections on compliance with the requirements and conditions provided for by the legislation in force; preparation and execution of payments to the State or other Public Bodies);



- xxiii. Negotiation, stipulation and execution of conventions and/or partnerships with national and local Public Authorities and national and local Publicly-Owned Companies;
- xxiv. Research, negotiation and conclusion of active contracts with public counterparties;
- xxv. Management of procurement activities for goods, services and consultancy (selection of suppliers, negotiation, conclusion and management of related contracts);
- xxvi. Management of institutional relations with the P.A. and with representatives of Public Authorities (e.g. stakeholders and representatives of the P.A., etc.);
- xxvii. Management of relations with local, regional and national Authorities/Institutions (e.g. MITE, Veneto, Lombardy, Trento and Bolzano Regions, Chambers of Commerce, etc.);
- xxviii. Management of relations with Public Authorities (e.g. Municipalities, Regions, Prefectures, Authorities) in the context of activities related to obtaining/assigning the administrative measures (such as authorisations, licences and permits) necessary for the organisation and management of the Fondazione's activities, as well as for aspects related to accessibility, safety, etc. (e.g. travel of the Olympic flame and organisation of the opening and closing ceremonies of the Olympic and Paralympic Games);
- xxix. Management of relations with third parties (e.g. employees, suppliers) for the resolution of pre-litigation or litigation matters;
- xxx. Management of relations with Public Authorities (e.g. Municipalities, Regions, Authorities) within the framework of activities related to the organisation and management of Medical and Legacy services;
- xxxi. Management of relations with the Italian National Olympic Committee (CONI) and the Italian Paralympic Committee (CIP), the National Anti-Doping Organisation of Italy (NADO) and related Health Care Professionals (HCP) for anti-doping-related activities and related training;
- xxxii. Management of relations with Public Authorities (e.g. Municipalities, Regions, Authorities) within the framework of activities related to the organisation and management of Table-Tops, Simulations and Main Operations Centres (MOC);
- xxxiii. Management of relations with local Authorities/Institutions in the context of monitoring construction sites and permanent infrastructure;
- xxxiv. Participation of national and international dignitaries in the Games (e.g. heads of state and government, ministers, government and local authority representatives);
- xxxv. Management of institutional relations with the P.A. (in particular with the concessionaire of the public radio, television and multimedia service - RAI);
- xxxvi. Planning and programming processes in coordination with Public Authorities;
- xxxvii. Management of relations with Public Authorities (e.g. Ministry of the Environment and Energy Security-MASE, Municipalities, Regions, Authorities) within the scope of activities related to obtaining/assigning administrative measures (such as authorisations, licences and permits) necessary for the organisation and management of the activities under the responsibility of the Fondazione (e.g. infrastructure works at the Olympic sites and power supply projects within the Olympic venues).

3. Impacted organisational structures, general principles of conduct and prevention control protocols



The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;
- CFO;
- Chief Games Operations Officer;
- Chief Strategy Planning & Legacy Officer ;
- Chief Revenues Officer;
- Chief Communications Officer
- Ceremonies Director;
- Compliance & Corporate Affairs
- Education & Culture Director;
- Infrastructure Monitoring Managing Director;
- Games Services Director;
- Games Security Director;
- Medical Services;
- Legal Director;
- Human Capital Director;
- Institutional Relations;
- Procurement Director;
- Sales Director;
- Games Operations Communication Director;
- Brand Identity and Look of the Games Director;
- ;
- Sustainability & Impact Director;
- Logistics & Transport Services Director;
- International Relations Director;
- Media Partnership Integration Director;
- PGI, ACS & IKL Director;
- Product Development Director;
- VDO Director.



SPECIAL SECTION B

COMPUTER CRIMES AND UNLAWFUL DATA TRANSFER

1. The offences provided for in Article 24-bis, Italian Legislative Decree 231/2001 relevant to the Fondazione

Below are the offences under Art. 24-bis, Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- falsification of a public or evidential electronic document (Art. 491-bis of the Italian Criminal Code);
- unauthorised access to a computer or telecommunications system (Art. 615-ter of the Italian Criminal Code);
- damage to information, data and computer programs (Art. 635-bis of the Italian Criminal Code);
- damage to computer or telecommunications systems (Art. 635-quater of the Italian Criminal Code).

2. Individual activities exposed to the risk of offences being committed

- i. Management of user profiles and the authentication process;
- ii. Management of the process of creating, processing and archiving electronic documents with evidential value;
- iii. Management of access to and from the outside;
- iv. Management and protection of networks;
- v. Management of relations with public authorities involving access to public software and/or the input of data into public software.

3. Impacted organisational structures, general principles of conduct and prevention control protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;
- Games Technology Director.



SPECIAL SECTION C

CORPORATE OFFENCES

1. The offences provided for in Article 25-ter, Italian Legislative Decree 231/2001 relevant to the Fondazione

Below are the offences¹ under Art. 25-ter Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- False corporate communications (Art. 2621 of the Italian Civil Code);
- Minor offences (Art. 2621 bis of the Italian Civil Code);
- Obstruction of control (Art. 2625, paragraph 2 of the Italian Civil Code);
- Unauthorised return of capital contributions (Art. 2626 of the Italian Civil Code);
- Illegal distribution of profits and reserves (Art. 2627 of the Italian Civil Code);
- Illegal transactions involving shares or quotas of the company or the parent company (Art. 2628 of the Italian Civil Code);
- Transactions to the detriment of creditors (Art. 2629 of the Italian Civil Code);
- Fictitious capital formation (Art. 2632 of the Italian Civil Code);
- Bribery between private individuals (Art. 2635 of the Italian Civil Code);
- Incitement to bribery between private individuals (Art. 2635 bis of the Italian Civil Code);
- Unlawful influence on the assembly (Art. 2636 of the Italian Civil Code);
- Market manipulation (Art. 2637 of the Italian Civil Code);
- Obstructing the exercise of the functions of public supervisory authorities (Art. 2638 paragraphs 1 and 2 of the Italian Civil Code).

2. Individual activities exposed to the risk of offences being committed

- i. Management of gifts, entertainment expenses, sponsorships and/or management of charitable donations;
- ii. Management of relations with private counterparts (e.g. commercial partners, third sector organisations, etc.); coordination of relations between the Fondazione and the International Olympic Committee (IOC) and International Paralympic Committee (IPC) for the sale of television rights to broadcasters;
- iii. Management of relations with the Italian National Olympic Committee (CONI) and the Italian Paralympic Committee (CIP) and non-commercial Partners (Host Country, Host Regions, Host

¹ Art. 25-ter Italian Legislative Decree no. 231/2001 identifies a number of specific offences in corporate matters, the commission of which is likely to benefit the Fondazione. The cases referred to in Art. 25-ter, which identify so-called corporate offences, are governed by Book V, Title XI, of the Italian Civil Code, under the heading “Criminal Provisions Concerning Companies and Consortia”. The rules laid down therein are therefore not technically applicable to foundations, since they are not among the entities to which the provisions in question are addressed. The Fondazione has, however, assessed the offences as relevant and has put in place safeguards to mitigate the risk of their commission.



Provinces and Host Venues) for the execution and consistency check of the “Joint Marketing Plan Agreement”;

- iv. Management and monitoring of Marketing and Licensing activities (with reference also to the preparation of the Marketing Plan);
- v. Management of expense reports;
- vi. Management of closing activities and preparation of the Annual Report;
- vii. Management of the application for and negotiation of financing with banking institutions;
- viii. Management of customer and supplier master data;
- ix. Management of the treasury (with reference to the management of payments and the opening, closing and modification of current accounts);
- x. Management of accounting;
- xi. Conclusion and management of insurance policies;
- xii. Coordination of relations between the Fondazione and the International Olympic Committee (IOC)/International Paralympic Committee (IPC)/International and National Sports Federations (IFS/FSN)/National Olympic Committees (NOC) and National Paralympic Committees (NPC);
- xiii. Management of relationships with private counterparts for the development of education projects;
- xiv. Management of relations with Event Delivery Entities “EDEs”) in the organisation and management of the activities overseen by the Fondazione;
- xv. Management of institutional relations with the mass media;
- xvi. Management of relations with private counterparts in the field of Medical Services;
- xvii. Relations with the International Olympic Committee (IOC)/International Paralympic Committee (IPC) within the framework of Medical Services activities;
- xviii. Management of relations with private security companies, security guards, etc.;
- xix. Coordination of relations between the Fondazione and the International Olympic Committee (IOC) for the finalisation of accommodation contracts;
- xx. Relations with private counterparts for the confirmation of guarantees/signing and execution of agreements for the provision of services to support the running of the Games (e.g. transportation, accommodation, food & beverage, etc.); Research, negotiation and signing of active contracts/conventions with private counterparts (e.g. consultancy companies, third party providers, etc.) with reference to the provision of services to spectators within the competition venues (e.g. reception, lost & found services);
- xxi. Research, negotiation and conclusion of active contracts/conventions with private counterparts with reference to logistics activities (e.g. warehouses for storage, transport to/from competition venues);
- xxii. Management of partnerships and relations with private counterparts (e.g. hotels, passenger transport management companies e.g. Trenitalia, Bus Italia);
- xxiii. Management of relations with third parties (e.g. employees, suppliers) for the resolution of pre-litigation or litigation matters;
- xxiv. Management of corporate obligations (preparation of documents, management of requests for information, data and documents received from the Board of Directors and the Management Committee, Audit Firm and Board of Statutory Auditors);



- xxv. Management of travel and expense reimbursements for members of the Board of Directors and the Board of Statutory Auditors;
- xxvi. Coordination of relations between the Fondazione and the International Olympic Committee (IOC)/International Paralympic Committee (IPC);
- xxvii. Relations with the International Olympic Committee (IOC)/International Paralympic Committee (IPC) within the framework of Table-Top, Simulations and Main Operations Centre (MOC) activities;
- xxviii. Management of relations with private counterparts in the planning of activities and in the formalisation of Venue User Agreements (e.g. Forum di Assago, Fondazione Fiera-Milano, San Siro Stadium, etc.);
- xxix. Management of relations with private counterparts in the area of village construction (e.g. COIMA);
- xxx. Personnel selection, recruitment and management;
- xxxi. Management of relations with the media (international press agencies, magazines, newspapers, photographers, etc.) and broadcasters (Host Broadcaster, Right Holder Broadcaster) for the provision of services (e.g. transport, accreditation, accommodation, etc.);
- xxxii. Management of procurement activities for goods, services and consultancy (selection of suppliers, negotiation, conclusion and management of related contracts);
- xxxiii. Research, negotiation and conclusion of active contracts with private counterparties (Partners and Clients);
- xxxiv. Coordination of relations between the Fondazione and the International Olympic Committee (IOC)/International Paralympic Committee (IPC)/International and National Sports Federations (IFS/FSN)/National Olympic Committees (NOC) and National Paralympic Committees (NPC);
- xxxv. Management of fulfilments, reports and notifications to Public Supervisory Authorities/Independent Administrative Authorities (e.g. Data Protection Authority);
- xxxvi. Management and optimisation of hospitality packages;
- xxxvii. Management and development of sales in both the retail and online (e-commerce) channels;
- xxxviii. Management of relations with third parties in the context of monitoring construction sites and permanent infrastructure;
- xxxix. Management of protocol activities (i.e. protocol management of events within the framework of the Games, management of the Olympic Family/Paralympic Family stakeholders in the venues);
- xl. Management of relations with private counterparts (e.g. in the field of marketing of advertising space);
- xli. Management of relations with private counterparts with particular reference to: companies that hold energy distribution concessions; participants in sector technical tables (i.e. Games Energy Council); companies that sign sponsorship/value in kind agreements with the Fondazione for the provision of services and supplies.

3. Impacted organisational structures, general principles of conduct and prevention control protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control



Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;
- CFO;
- Chief Revenues Officer;
- Infrastructure Monitoring Managing Director;
- Education & Culture Director;
- Chief Communications Officer;
- Chief Games Operations Officer;
- Games Services Director;
- Games Security Director;
- Medical Services;
- Legal Director;
- Compliance & Corporate Affairs;
- Games Operations Communication Director;
- Brand Identity and Look of the Games Director;
- Human Capital Director;
- Media Operation & Languages Services Director;
- Media Partnership Integration Director;
- Procurement Director;
- Sales Director;
- Sport Director;
- Sustainability & Impact Director;
- Logistics & Transport Services Director;
- International Relations Director;
- PGI, ACS & IKL Director;
- Product Development Director;
- VDO Director.



SPECIAL SECTION D

ORGANISED CRIME AND TRANSNATIONAL OFFENCES

1. The offences provided for in Article 24-ter, Italian Legislative Decree 231/2001 relevant to the Fondazione

Below are the offences under Art. 24-ter Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- criminal conspiracy (Art. 416 of the Italian Criminal Code);
- mafia-type associations, including foreign ones (Art. 416-bis of the Italian Criminal Code);
- political-mafia electoral exchange (Art. 416-ter of the Italian Criminal Code);
- Ratification and Execution of the UN Convention against Transnational Organised Crime (Art. 10 Italian Law 146/2006).

2. Individual activities exposed to the risk of offences being committed

- i. Management of the treasury (with reference to the management of payments and the opening, closing and modification of current accounts);
- ii. Management of relations with private counterparts, also in the field of Medical Services;
- iii. Management of relations with private counterparts in the planning of activities and in the formalisation of Venue User Agreements (e.g. Forum di Assago, Fondazione Fiera-Milano, San Siro Stadium, etc.);
- iv. Research, negotiation and conclusion of active contracts/conventions with private counterparts (e.g. consultancy companies, third-party providers, etc.) with regard to the provision of services to spectators within the competition venues (e.g. reception, lost & found services);
- v. Research, negotiation and conclusion of active contracts/conventions with private counterparts (e.g. consultancy companies, third-party providers, etc.) with regard to logistics activities (e.g. warehouses for storage, transport to/from competition venues);
- vi. Management of relations with private counterparts (e.g. hotels);
- vii. Management of relations and relationships with Public Authorities (e.g. Ministries, Prefectures, etc.) in the context of issuing accreditations;
- viii. Management of relations with Public Bodies (e.g. ENAC) when defining the use of airport space;
- ix. Management of Relations with Public Authorities and Supervisory Authorities;
- x. Coordination of relations between the Fondazione and the International Olympic Committee (IOC) and International Paralympic Committee (IPC);
- xi. Relations with the International Olympic Committee (IOC)/International Paralympic Committee (IPC) within the framework of Table-Top, Simulations and Main Operations Centre (MOC) activities;
- xii. Management of relations with private counterparts in the area of village construction (e.g. COIMA);



- xiii. Research, negotiation and conclusion of active contracts with private counterparties (Partners and Clients);
- xiv. Management of procurement activities for goods, services and consultancy (selection of suppliers, negotiation, conclusion and management of related contracts);
- xv. Management of relations with third parties (e.g. employees, suppliers) for the resolution of pre-litigation or litigation matters;

3. Impacted organisational structures, general principles of conduct and prevention control protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;
- Chief Financial Officer;
- Chief Revenues Officer;
- Chief Games Operations Officer;
- Games Services Director;
- Sales Director;
- Procurement Director;
- Logistics & Transport Services Director;
- Legal Director;
- Compliance & Corporate Affairs;
- Games Operations Communication Director;
- Brand Identity and Look of the Games Director;



SPECIAL SECTION E

MANSLAUGHTER OR GRIEVOUS OR VERY GRIEVOUS BODILY HARM COMMITTED IN BREACH OF OCCUPATIONAL HEALTH AND SAFETY REGULATIONS

1. The offences provided for in Article 25-septies, Italian Legislative Decree 231/2001 relevant to the Fondazione

Below are the offences under Art. 25-septies Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- Manslaughter (Art. 589 of the Italian Criminal Code);
- Unintentional bodily harm (Art. 590 of the Italian Criminal Code).

2. Individual activities exposed to the risk of offences being committed

- i. Fulfilment and management of occupational health and safety requirements pursuant to Italian Legislative Decree 81/08 as amended (also with reference to Art. 26 (Obligations in connection with works or supply contracts), in relation to offices, building sites and venues;
- ii. Fulfilment and management of occupational health and safety requirements pursuant to Italian Legislative Decree 81/08 as amended (with specific reference to compliance with the essential levels of services concerning civil and social rights, also with regard to differences in gender, age and working conditions).

3. Impacted organisational structures, general principles of conduct and prevention control protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;
- HSE Director;
- Sustainability & Impact Director;
- VDO Director.



SPECIAL SECTION F

OFFENCES OF RECEIVING STOLEN GOODS, MONEY LAUNDERING AND USE OF MONEY, GOODS OR UTILITIES OF UNLAWFUL ORIGIN, AS WELL AS SELF-LAUNDERING, OFFENCES FOR THE PURPOSES OF TERRORISM OR SUBVERSION OF THE DEMOCRATIC ORDER AND OFFENCES RELATING TO NON-CASH MEANS OF PAYMENT AND FRAUDULENT TRANSFER OF ASSETS

1. The offences provided for in Articles 25-octies, Italian Legislative Decree 231/2001, 25-octies.1, Italian Legislative Decree 231/2001 and 25-quater, Italian Legislative Decree 231/2001 relevant to the Fondazione

Below are the offences under Articles 25-octies, 25-octies.1 and 25-quater Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- receiving stolen goods (Art. 648 of the Italian Criminal Code);
- money laundering (Art. 648-bis of the Italian Criminal Code);
- use of money, goods or benefits of unlawful origin (Art. 648-ter of the Italian Criminal Code);
- self-laundering (Art. 648-ter.1 of the Italian Criminal Code);
- misuse and counterfeiting of non-cash payment instruments (Art. 493-ter of the Italian Criminal Code);
- International Convention for the Suppression of the Financing of Terrorism (New York Convention of 9 December 1999) (New York Convention 09/12/1999);
- fraudulent transfer of assets (Art. 512-bis of the Italian Criminal Code).

2. Individual activities exposed to the risk of offences being committed

- i. Management of expense reports;
- ii. Management of gifts, entertainment expenses, sponsorships and/or management of charitable donations;
- iii. Management of assigned credit/prepaid cards (with reference to expense reports);
- iv. Research, negotiation and conclusion of active contracts with private counterparties (Partners and Clients);
- v. Management of procurement activities for goods, services and consultancy (selection of suppliers, negotiation, conclusion and management of related contracts);
- vi. Management of accounting;
- vii. Management of the treasury (with reference to the management of payments and the opening, closing and modification of current accounts);
- viii. Management of tax and fiscal obligations;
- ix. Management of Relations with Public Authorities and Supervisory Authorities;
- x. Management of Ticketing phases and regulation on the use of credit and/or prepaid cards in online sales phases;
- xi. Handling of credit/prepaid card payments related to room bookings within selected hotels.



3. Impacted organisational structures, general principles of conduct and prevention control protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;
- Chief Financial Officer;
- Chief Revenues Officer;
- Games Services Director;
- Human Capital Director;
- Procurement Director;
- Sales Director;
- Ticketing Director.



SPECIAL SECTION G

ENVIRONMENTAL OFFENCES

1. The offences provided for in Art. 25-undecies, Italian Legislative Decree no. 231 of 2001 relevant to the Fondazione

Below are the offences under Art. 25-undecies Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- Environmental pollution (Art. 452 bis of the Italian Criminal Code);
- Culpable offences against the environment (Art. 452 quinquies of the Italian Criminal Code);
- Aggravating circumstances (Art. 452 octies of the Italian Criminal Code);
- Organised activities for the illegal trafficking of waste (Art. 452 quaterdecies of the Italian Criminal Code);
- Killing, destroying, capturing, taking, keeping specimens of protected wild animal or plant species (Art. 727 bis of the Italian Criminal Code);
- Destruction or deterioration of habitats within a protected site (Art. 733 bis of the Italian Criminal Code);
- Import, export, possession, use for profit, purchase, sale, display or possession for sale or commercial purposes of protected species (Articles 1, 2, 3 bis and 6 Italian Law no. 150/1992);
- Unauthorised waste management activities (Art. 256, paragraphs 1, 3, 5 and 6 second sentence Italian Legislative Decree 152/2006);
- Failure to clean up sites in accordance with the project approved by the competent authority (Art. 257, paragraphs 1 and 2 Italian Legislative Decree 152/2006);
- Breach of obligations regarding reporting, mandatory record keeping and forms (Art. 258, paragraph 4, second sentence Italian Legislative Decree 152/2006);
- Illegal waste trafficking (Art. 259, paragraph 1 Italian Legislative Decree 152/2006).

2. Individual activities exposed to the risk of offences being committed

- i. Management of environmental aspects related to the organisation and holding of events;
- ii. Waste management;
- iii. Management of environmental aspects related to the performance of company activities (e.g. overlay assembly/disassembly activities and site restoration);
- iv. Management of relations with suppliers regarding waste collection, transport and disposal;
- v. Management of activities to ensure the protection of habitat/animal species and protected sites.



3. Impacted organisational structures, general principles of conduct and prevention control protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;
- Chief Games Operations Officer;
- Sustainability & Impact Director;
- VDO Director.



SPECIAL SECTION H

TAX OFFENCES

1. The offences provided for in Article 25-quinquiesdecies, Italian Legislative Decree no. 231 of 2001 relevant to the Fondazione

Below are the offences under Art. 25-quinquiesdecies, Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- Fraudulent declaration by use of invoices or other documents for non-existent transactions (Art. 2 Italian Legislative Decree 74/2000);
- Fraudulent declaration by means of other artifices (Art. 3 Italian Legislative Decree 74/2000);
- False declaration (Art. 4 Italian Legislative Decree 74/2000);
- Failure to declare (Art. 5 Italian Legislative Decree 74/2000);
- Issuance of invoices or other documents for non-existent transactions (Art. 8 Italian Legislative Decree 74/2000);
- Concealment or destruction of accounting documents (Art. 10 Italian Legislative Decree 74/2000);
- Undue compensation (Art. 10-quater Italian Legislative Decree 74/2000);
- Fraudulent evasion of taxes (Art. 11 Italian Legislative Decree 74/2000).

2. Individual activities exposed to the risk of offences being committed

- i. Management of customer and supplier master data;
- ii. Management of gifts, entertainment expenses, sponsorships and/or management of charitable donations;
- iii. Management of the treasury (with reference to the management of payments and the opening, closing and modification of current accounts);
- iv. Management of accounting;
- v. Conclusion and management of insurance policies;
- vi. Management of tax and fiscal obligations;
- vii. Management of Relations with Public Authorities and Supervisory Authorities;
- viii. Personnel selection, recruitment and management.

3. Impacted organisational structures, general principles of conduct and prevention control protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;
- CFO;
- Human Capital Director.





SPECIAL SECTION I

OFFENCES AGAINST CULTURAL HERITAGE AND OFFENCES OF LAUNDERING OF CULTURAL PROPERTY AND DEVASTATION AND LOOTING OF CULTURAL AND LANDSCAPE PROPERTY

1. The offences provided for by Articles 25-septiesdecies, Italian Legislative Decree 231/2001 and 25-duodevicies, Italian Legislative Decree 231/2001 relevant to the Fondazione

Below are the offences under Articles 25-septiesdecies and 25-duodevicies Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- Theft of cultural property (Art. 518-bis of the Italian Criminal Code);
- Misappropriation of cultural property (Art. 518-ter of the Italian Criminal Code);
- Receiving stolen cultural property (Art. 518-quater of the Italian Criminal Code);
- Forgery in a private contract relating to cultural property (Art. 518-octies of the Italian Criminal Code);
- Breaches relating to the disposal of cultural property (Art. 518-novies of the Italian Criminal Code);
- Illegal importation of cultural property (Art. 518-decies of the Italian Criminal Code);
- Illicit export or removal of cultural property (Art. 518-undecies of the Italian Criminal Code);
- Destruction, dispersal, deterioration, defacement, soiling and unlawful use of cultural or landscape property (Art. 518-duodecies of the Italian Criminal Code);
- Laundering of cultural property (Art. 518-sexies of the Italian Criminal Code).

2. Individual activities exposed to the risk of offences being committed

- i. Management of venue set-up, use and dismantling activities;
- ii. Management of activities related to the organisation of events (also with specific reference to cultural property aspects).

3. Impacted organisational structures, general principles of conduct and prevention control protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;
- Education & Culture Director;
- VDO Director.



SPECIAL SECTION J

OFFENCES AGAINST INDIVIDUAL RIGHTS AND EMPLOYMENT OF THIRD-COUNTRY NATIONALS WITH IRREGULAR IMMIGRATION STATUS

1. The offences provided for in Articles 25-quinquies, Italian Legislative Decree 231/2001 and 25-duodecies, Italian Legislative Decree 231/2001 relevant to the Fondazione

Below are the offences under Articles 25-quinquies and 25-duodecies Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- Illegal intermediation and exploitation of labour (Art. 603 bis of the Italian Criminal Code);
- Provisions against illegal immigration (Art. 12, paragraphs 3, 3 bis, 3 ter, and 5 Italian Legislative Decree no. 286/1998);
- Employment of third-country nationals with irregular immigration status (Art. 22, paragraph 12 bis Italian Legislative Decree no. 286/1998);
- Residence permit for foreign nationals who are victims of unlawful intermediation and labour exploitation (Art. 18 ter Italian Legislative Decree no. 286/1998).

2. Individual activities exposed to the risk of offences being committed

- i. Recruitment and management of non-EU employees, with particular reference to the following activities: application and verification of residence permits; monitoring and renewal of residence permits; verification of age limits; verification of working conditions;
- ii. Procurement management, with particular reference to contracting out activities involving the use of third-party labour;
- iii. Personnel management, with particular reference to the definition of: working hours, salary conditions, health and safety impacts and wider working conditions.

3. Impacted Organisational Structures, General Principles of Conduct and Prevention Control Protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;
- Human Capital Director;
- Procurement Director.



SPECIAL SECTION K

COPYRIGHT OFFENCES AND OFFENCES OF RACISM AND XENOPHOBIA

1. The offences provided for in Articles 25-novies, Italian Legislative Decree 231/2001 and 25-terdecies, Italian Legislative Decree 231/2001 relevant to the Fondazione

Below are the offences under Articles 25-novies and 25-terdecies Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- Disclosure of intellectual works through a telematic network (Art. 171 Italian Law 633/1941);
- Offences relating to software and databases (Art. 171 bis Italian Law 633/1941);
- Offences relating to intellectual works intended for broadcasting and film circuits or for literary, scientific and educational purposes (Art. 171 ter Italian Law 633/1941);
- Infringements against the SIAE (Art. 171 septies Italian Law 633/1941);
- Propaganda and incitement to commit racial, ethnic and religious discrimination (Art. 604 bis of the Italian Criminal Code).

2. Individual activities exposed to the risk of offences being committed

- i. Use of copyright-protected images and videos in the management of events, the website and/or the production of communication materials or publication of content on social media;
- ii. Management of staff training activities (also with reference to the materials/content used).

3. Organisational Structures Involved, General Principles of Conduct and Prevention Control Protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;
- Chief Revenues Officer;
- Chief Communications Officer;
- Brand Identity and Look of the Games Director
- Games Operations Communication Director
- Human Capital Director;
- Education & Culture Director;
- Product Development Director.



SPECIAL SECTION L

OFFENCES RELATING TO THE COUNTERFEITING OF CURRENCY, PUBLIC CREDIT INSTRUMENTS, REVENUE STAMPS, AND IDENTIFICATION TOOLS OR MARKS, AND OFFENCES AGAINST INDUSTRY AND COMMERCE

1. Crimes relating to the counterfeiting of currency, public credit instruments, revenue stamps, and identification tools or marks, and offences against industry and commerce (Art. 25-bis, Italian Legislative Decree 231/2001 and Art. 25-bis.1, Italian Legislative Decree 231/2001) relevant for the Fondazione

Below are the offences under Articles 25-bis and 25-bis.1 Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- Circulation and introduction into the State, without prior agreement, of counterfeit currency (Art. 455 of the Italian Criminal Code);
- Circulation of counterfeit currency received in good faith (Art. 457 of the Italian Criminal Code);
- Counterfeiting, alteration or use of trademarks or distinctive signs, or of patents, models and designs (473 of the Italian Criminal Code);
- Introduction into the State and trade of industrial products bearing counterfeit marks (474 of the Italian Criminal Code);
- Fraud against national industries (Art. 514 of the Italian Criminal Code);
- Fraud in the exercise of trade (Art. 515 of the Italian Criminal Code);
- Sale of non-genuine foodstuffs as genuine (Art. 516 of the Italian Criminal Code);
- Sale of industrial products bearing counterfeit marks (Art. 517 of the Italian Criminal Code);
- Manufacture of and trade in goods made by usurping industrial property rights (Art. 517 ter of the Italian Criminal Code);
- Counterfeiting of geographical indications or designations of origin for agri-food products (Art. 517 quater of the Italian Criminal Code).

2. Individual activities exposed to the risk of offences being committed

- i. Management of trademarks or distinctive signs within corporate activities, including their use in communication and promotional efforts;
- ii. Cash management during the collection phase, with specific reference to event ticketing activities;
- iii. Promotion and sale of catering, food service and hospitality services.

3. Impacted Organisational Structures, General Principles of Conduct and Prevention Control Protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- CEO;



- Chief Games Operations Officer;
- Chief Revenues Officer;
- Games Services Director;
- Product Development Director.



SPECIAL SECTION M

SMUGGLING

1. Smuggling offences

Below are the offences under Art. 25-sexiesdecies Italian Legislative Decree 231/2001 identified as relevant for the Fondazione at the outcome of the “risk assessment” conducted:

- Smuggling by failure to declare (Art. 78 Italian Legislative Decree 141/2024);
- Smuggling by false declaration (Art. 79 Italian Legislative Decree 141/2024);
- Smuggling in the movement of goods by sea, air and across border lakes (Art. 80 Italian Legislative Decree 141/2024);
- Smuggling by undue use of imported goods with total or partial reduction of duties (Art. 81 Italian Legislative Decree 141/2024);
- Smuggling in the export of goods eligible for duty drawback (Art. 82 Italian Legislative Decree 141/2024);
- Smuggling in temporary export operations and under specific use or inward processing regimes (Art. 83 Italian Legislative Decree 141/2024);
- Aggravating circumstances in smuggling offences (Art. 88 Italian Legislative Decree 141/2024);
- Of patrimonial security measures. Confiscation (Art. 94 Italian Legislative Decree 141/2024).

It should be noted that goods imported by the Fondazione that are necessary for the organisation of the Winter Games and for their use during the event are exempt from the payment of duties and VAT pursuant to Article 5, paragraph 5, of Italian Decree Law no. 16/2020, converted with amendments into Italian Law 8 May 2020 no. 31 (“Olympic Law”).

2. Individual activities exposed to the risk of offences being committed

- i. Management of customs formalities related to imports and exports from/to non-customs territories².

3. Impacted Organisational Structures, General Principles of Conduct and Prevention Control Protocols

The Organisational Structures involved in the management of the risk-prone activities referred to in the previous paragraph are identified below. Please refer to the “Risk Profile Analysis and Prevention Control Protocols” sheets for details of the risk-prone activities covered by each one, as well as for the principles of conduct and prevention control defined to protect against the risks/offences.

- Logistics;
- Transport;
- Arrivals and Departures.

All the target audience of the Model involved in the management of the above-mentioned risk-prone activities, in line with their specific roles and responsibilities, are also required to comply with the detailed conduct rules set out in the procedure entitled “Customs and Freight Forwarding Guide”, which is hereby referenced.

² The municipality of Livigno is also considered a non-customs territory.



ANNEX 1 - OFFENCES UNDER THE DECREE

1. Offences against public authorities (Articles. 24 and 25 of the decree):

- Embezzlement (Art. 314 of the Italian Criminal Code);
- Misappropriation of money or movable property (Art. 314 bis of the Italian Criminal Code);
- Embezzlement by profiting from the error of others (Art. 316 of the Italian Criminal Code);
- Misappropriation of public funds (Art. 316 bis of the Italian Criminal Code);
- Unlawful receipt of public funds (Art. 316 ter of the Italian Criminal Code);
- Fraud against the State or a public body or the European Union (Art. 640, para. 2, no. 1 of the Italian Criminal Code);
- Aggravated fraud to obtain public funds (Art. 640 bis of the Italian Criminal Code);
- Computer fraud (Art. 640 ter of the Italian Criminal Code);
- Illegal abuse of a position or office for personal gain (Art. 317 of the Italian Criminal Code);
- Bribery in the exercise of office (Art. 318 of the Italian Criminal Code);
- Bribery for an act contrary to official duties (Art. 319 of the Italian Criminal Code);
- Aggravating circumstances (Art. 319 bis of the Italian Criminal Code);
- Bribery in judicial acts (Art. 319 ter of the Italian Criminal Code);
- Undue inducement to give or promise benefits (Art. 319 quater of the Italian Criminal Code);
- Bribery of a person in charge of a public service (Art. 320 of the Italian Criminal Code);
- Penalties for the briber (Art. 321 of the Italian Criminal Code);
- Incitement to bribery (Art. 322 of the Italian Criminal Code);
- Embezzlement, misappropriation of funds or movable property, extortion, undue inducement to give or promise benefits, bribery and incitement to bribery of members of international courts, bodies of the European Union, international parliamentary assemblies or international organisations, and of officials of the European Union and foreign states (Art. 322 bis of the Italian Criminal Code);
- Illicit influence trafficking (Art. 346 bis of the Italian Criminal Code);
- Fraud in public procurement (Art. 356 of the Italian Criminal Code);
- Fraud in agriculture (Art. 2 Italian Law 898/1986);
- Disturbance of the freedom to invite tenders (Art. 353 of the Italian Criminal Code);
- Disturbance of the freedom of choice of contractor procedure (Art. 353 bis of the Italian Criminal Code).

2. Computer crimes and unlawful processing of data (Art. 24 bis of the Decree)

- Forgery of a public or evidential computer document (Art. 491 bis of the Italian Criminal Code);
- Unauthorised access to a computer or telecommunications system (Art. 615 ter of the Italian Criminal Code);



- Unauthorised possession and distribution of access codes to computer or telematic systems (Art. 615 quater of the Italian Criminal Code);
- Illegal interception, obstruction or interruption of computer or telematic communications (Art. 617 quater of the Italian Criminal Code);
- Installation of equipment designed to intercept, impede or interrupt computer or telematic communications (Art. 617 quinquies of the Italian Criminal Code);
- Computer extortion (Art. 629, paragraph 3 of the Italian Criminal Code);
- Damage to information, data and computer programs (Art. 635 bis of the Italian Criminal Code);
- Damage to information, data and computer programs used by the State or other public body or otherwise of public utility (Art. 635 ter of the Italian Criminal Code);
- Damage to computer and telecommunications systems (Art. 635 quater of the Italian Criminal Code);
- Possession, dissemination and installation of computer equipment, devices or programs intended to damage or interrupt a computer or telecommunications system (Art. 635 quater 1 of the Italian Criminal Code);
- Damage to computer and telecommunications systems of public utility (Art. 635 quinquies of the Italian Criminal Code);
- Computer fraud by the person providing electronic signature certification services (Art. 640 quinquies of the Italian Criminal Code);
- National cyber security perimeter (Art. 1, paragraph 11, Italian Decree Law 105/2019).

3. **Organised crime offences (Art. 24 ter of the Decree)**

- Criminal conspiracy (Art. 416 of the Italian Criminal Code);
- Mafia-type associations, including foreign ones (Art. 416 bis of the Italian Criminal Code);
- Political-mafia electoral exchange (Art. 416 ter of the Italian Criminal Code);
- Kidnapping for the purpose of robbery or extortion (Art. 630 of the Italian Criminal Code);
- All offences if committed by availing oneself of the conditions provided for in Art. 416 bis of the Italian Criminal Code to facilitate the activities of the associations provided for in the same article (Articles 6 and 7, Italian Law no. 203/1991);
- Conspiracy for the purpose of illicit trafficking of narcotic drugs or psychotropic substances (Art. 74, Italian Presidential Decree 9 October 1990 no. 309);
- Offences relating to the unlawful manufacture, introduction into the State, sale, transfer, possession and carrying in public or publicly accessible places of weapons of war or war-type weapons or parts thereof, explosives, unregistered firearms, as well as multiple common firearms, excluding those referred to in Article 2, paragraph 3, of Italian Law no. 110 of 18 April 1975 (Art. 407, paragraph 2, letter a), no. 5 of the Code of Criminal Procedure).

4. **Offences relating to the counterfeiting of currency, public credit instruments, revenue stamps, and identification tools or marks (Art. 25 bis of the Decree):**



- Counterfeiting of money, circulation and introduction into the State, by prior agreement, of counterfeit money (Art. 453 of the Italian Criminal Code);
- Alteration of currency (Art. 454 of the Italian Criminal Code);
- Circulation and introduction into the State, without prior agreement, of counterfeit currency (Art. 455 of the Italian Criminal Code);
- Circulation of counterfeit currency received in good faith (Art. 457 of the Italian Criminal Code);
- Forgery of revenue stamps, introduction into the State, purchase, possession or putting into circulation of forged revenue stamps (Art. 459 of the Italian Criminal Code);
- Counterfeiting watermarked paper in use for the manufacture of public credit cards or revenue stamps (Art. 460 of the Italian Criminal Code);
- Manufacture or possession of watermarks or instruments intended for the counterfeiting of money, revenue stamps, or watermarked paper (Art. 461 of the Italian Criminal Code);
- Use of counterfeit or altered revenue stamps (Art. 464, paragraphs 1 and 2 of the Italian Criminal Code);
- Counterfeiting, alteration or use of trademarks or distinctive signs, or of patents, models and designs (473 of the Italian Criminal Code);
- Introduction into the State and trade of industrial products bearing counterfeit marks (474 of the Italian Criminal Code).

5. **Crimes against industry and trade (Art. 25 bis 1 of the Decree):**

- Disturbing the freedom of industry or trade (Art. 513 of the Italian Criminal Code);
- Unlawful competition by threat or violence (Art. 513 bis of the Italian Criminal Code);
- Fraud against national industries (Art. 514 of the Italian Criminal Code);
- Fraud in the exercise of trade (Art. 515 of the Italian Criminal Code);
- Sale of non-genuine foodstuffs as genuine (Art. 516 of the Italian Criminal Code);
- Sale of industrial products bearing counterfeit marks (Art. 517 of the Italian Criminal Code);
- Manufacture of and trade in goods made by usurping industrial property rights (Art. 517 ter of the Italian Criminal Code);
- Counterfeiting of geographical indications or designations of origin for agri-food products (Art. 517 quater of the Italian Criminal Code).

6. **Corporate offences (Art. 25 ter of the Decree):**

- False corporate communications (Art. 2621 of the Italian Civil Code);
- Minor offences (Art. 2621 bis of the Italian Civil Code);
- False corporate communications by listed companies (Art. 2622 of the Italian Civil Code);
- Obstruction of control (Art. 2625, paragraph 2 of the Italian Civil Code);
- Unauthorised return of capital contributions (Art. 2626 of the Italian Civil Code);
- Illegal distribution of profits and reserves (Art. 2627 of the Italian Civil Code);



- Illegal transactions involving shares or quotas of the company or the parent company (Art. 2628 of the Italian Civil Code);
- Transactions to the detriment of creditors (Art. 2629 of the Italian Civil Code);
- Failure to disclose a conflict of interest (Art. 2629 bis of the Italian Civil Code);
- Fictitious capital formation (Art. 2632 of the Italian Civil Code);
- Improper distribution of company assets by liquidators (Art. 2633 of the Italian Civil Code);
- Bribery between private individuals (Art. 2635 of the Italian Civil Code);
- Incitement to bribery between private individuals (Art. 2635 bis of the Italian Civil Code);
- Unlawful influence on the assembly (Art. 2636 of the Italian Civil Code);
- Market manipulation (Art. 2637 of the Italian Civil Code);
- Obstructing the exercise of the functions of public supervisory authorities (Art. 2638, paragraphs 1 and 2 of the Italian Civil Code);
- False or omitted declarations for the issue of the preliminary certificate (Art. 54 Italian Legislative Decree no. 19/2023).

7. **Crimes for the purpose of terrorism or subversion of the democratic order (Art. 25 quater of the Decree):**

- Subversive associations (Art. 270 of the Italian Criminal Code);
- Associations for the purposes of terrorism, including international terrorism, or subversion of the democratic order (Art. 270 bis of the Italian Criminal Code);
- Assistance to members of a criminal association (Art. 270 ter of the Italian Criminal Code);
- Conscription for the purposes of terrorism, including international terrorism (Art. 270 quater of the Italian Criminal Code);
- Organisation of transfers for terrorist purposes (Art. 270 quater 1 of the Italian Criminal Code);
- Training in activities for the purposes of terrorism, including international terrorism (Art. 270 quinquies of the Italian Criminal Code);
- Financing of conduct for the purposes of terrorism (Art. 270 quinquies 1 of the Italian Criminal Code);
- Removal of goods or money subject to seizure (Art. 270 quinquies 2 of the Italian Criminal Code);
- Acts committed with terrorist intent (Art. 270 sexies of the Italian Criminal Code);
- Attacks for the purposes of terrorism or subversion (Art. 280 of the Italian Criminal Code);
- Act of terrorism using deadly or explosive devices (Art. 280 bis of the Italian Criminal Code);
- Acts of nuclear terrorism (Art. 280 ter of the Italian Criminal Code);
- Kidnapping for the purposes of terrorism or subversion (Article 289 bis of the Italian Criminal Code);
- Kidnapping for the purposes of coercion (Art. 289 ter of the Italian Criminal Code);
- Incitement to commit any of the offences provided for in Chapters 1 and 2 (Art. 302 of the Italian Criminal Code);
- Political conspiracy by agreement (Art. 304 of the Italian Criminal Code);



- Political conspiracy by association (Art. 305 of the Italian Criminal Code);
- Armed band training and participation (Art. 306 of the Italian Criminal Code);
- Assistance to participants in conspiracies or armed gangs (Art. 307 of the Italian Criminal Code);
- Possession, hijacking and destruction of an aircraft (Art. 1, Italian Law no. 342/1976);
- Damage to ground installations (Art. 2, Italian Law no. 342/1976);
- Provisions concerning offences against the safety of maritime navigation and the security of fixed installations on the continental shelf (Art. 3, Italian Law no. 422/1989);
- Voluntary disclosure (Art. 5, Italian Legislative Decree no. 625/1979);
- International Convention for the Suppression of the Financing of Terrorism New York 9 December 1999 (Art. 2, New York Convention 9/12/1999).

8. **Practices of female genital mutilation (Art. 25 quater 1 of the Decree):**

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

9. **Offences against the individual (Art. 25 quinquies of the Decree):**

- Reduction to or maintenance in slavery or servitude (Art. 600 of the Italian Criminal Code);
- Child prostitution (Art. 600 bis, paragraph 1 of the Italian Criminal Code);
- Child pornography (Art. 600 ter of the Italian Criminal Code);
- Possession of or access to pornographic material (Art. 600 quater of the Italian Criminal Code);
- Virtual pornography (Art. 600 quater 1 of the Italian Criminal Code);
- Tourism initiatives aimed at the exploitation of child prostitution (Art. 600 quinquies of the Italian Criminal Code);
- Human trafficking (Art. 601 of the Italian Criminal Code);
- Purchase and alienation of slaves (Art. 602 of the Italian Criminal Code);
- Illegal intermediation and exploitation of labour (Art. 603 bis of the Italian Criminal Code);
- Solicitation of minors (Art. 609 undecies of the Italian Criminal Code).

10. **Market abuse (Art. 25 sexies of the Decree):**

- Abuse or illegal communication of inside information. Recommending or inducing others to commit insider dealing (Art. 184 Italian Legislative Decree 58/1998);
- Market manipulation (Art. 185 Italian Legislative Decree 58/1998).

11. **Culpable offences committed in breach of accident prevention regulations and regulations on the protection of hygiene and health at work (Art. 25 septies of the Decree):**

- Manslaughter (Art. 589 of the Italian Criminal Code);
- Unintentional bodily harm (Art. 590 of the Italian Criminal Code).

12. **Money laundering offences (Art. 25 octies of the Decree):**



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

13. Offences relating to non-cash payment instruments and fraudulent transfer of assets (Art. 25 octies 1 of the Decree):

- Misuse and counterfeiting of non-cash payment instruments (Art. 493 ter of the Italian Criminal Code);
- Possession and distribution of computer equipment, devices or programs intended to commit offences involving non-cash payment instruments (Art. 493 quater of the Italian Criminal Code);
- Computer fraud aggravated by the carrying out of a transfer of money, monetary value or virtual currency (Art. 640 ter of the Italian Criminal Code);
- Fraudulent transfer of assets (Art. 512 bis of the Italian Criminal Code).

14. Offences relating to copyright infringement (Article 25 novies of the Decree), for which a summary (non-exhaustive) extract of the offence headings is provided below for ease of reference:

- Making a protected intellectual work, or part of it, available to the public through any type of network connection within a telematic system (Art. 171, paragraph 1, letter a) bis Italian Law 633/1941);
- Offences referred to in the previous point committed in relation to works not intended for publication, where such acts harm the honour or reputation of the author (Art. 171, paragraph 3, Italian Law 633/1941);
- Unauthorised duplication of computer programs for profit; importation, distribution, sale or possession for commercial or business purposes; or leasing of programs contained on media not marked by SIAE; preparation of means to remove or circumvent the protection devices of computer programs (Art. 171 bis, paragraph 1, Italian Law 633/1941);
- Reproduction, transfer to another medium, distribution, communication, public presentation or demonstration of the contents of a database; extraction or reuse of the database; distribution, sale or leasing of databases (Art. 171 bis, paragraph 2, Italian Law 633/1941);
- Unauthorised duplication, reproduction, transmission or public distribution by any means, in whole or in part, of works intended for television, cinema, sale or rental circuits of discs, tapes or similar media, or any other medium containing phonograms or videograms of musical, cinematic or audiovisual works, including related works or sequences of moving images; literary, dramatic, scientific or educational, musical or musical dramatic, multimedia works, even if included in collective or composite works or databases; unauthorised reproduction, duplication, transmission or distribution, sale or trade, transfer by any means or unlawful importation of more than fifty copies or specimens of works protected by copyright and related rights; making available via a telematic network, through any type of connection, of a work protected by copyright, or part thereof (Art. 171 ter, Italian Law 633/1941);



- Failure to notify SIAE of the identification data of media not subject to the stamp or false declaration (Art. 171 septies, Italian Law 633/1941);
- Fraudulent production, sale, import, promotion, installation, modification and use for public and private purposes of devices or device components designed to decode conditional access audiovisual transmissions broadcast via terrestrial, satellite or cable networks, in both analogue and digital form (Art. 171 octies, Italian Law 633/1941);
- Failure to comply with reporting and communication obligations (Art. 174 sexies paragraph 3, Italian Law 633/1941).

15. Offence of inducing someone to withhold statements or to provide false statements to the judicial authorities (Art. 25 decies of the Decree):

- Inducing someone to withhold statements or to provide false statements to the judicial authorities (Art. 377 bis of the Italian Criminal Code).

16. Environmental offences (Art. 25 undecies of the Decree):

- Environmental pollution (Art. 452 bis of the Italian Criminal Code);
- Environmental disaster (Art. 452 quater of the Italian Criminal Code);
- Culpable offences against the environment (Art. 452 quinquies of the Italian Criminal Code);
- Trafficking and abandonment of highly radioactive material (Art. 452 sexies of the Italian Criminal Code).
- Aggravating circumstances (Art. 452 octies of the Italian Criminal Code);
- Organised activities for the illegal trafficking of waste (Art. 452 quaterdecies of the Italian Criminal Code);
- Killing, destroying, capturing, taking, keeping specimens of protected wild animal or plant species (Art. 727 bis of the Italian Criminal Code);
- Destruction or deterioration of habitats within a protected site (Art. 733 bis of the Italian Criminal Code);
- Import, export, possession, use for profit, purchase, sale, display or possession for sale or commercial purposes of protected species (Articles 1, 2, 3 bis and 6 Italian Law no. 150/1992);
- Discharge of industrial wastewater containing hazardous substances without authorisation or following suspension or revocation of such authorisation, and discharge into the sea by ships or aircraft of substances or materials subject to an absolute prohibition of dumping (Art. 137, paragraphs 2, 3, 5, 11 and 13 Italian Legislative Decree 152/2006);
- Unauthorised waste management activities (Art. 256, paragraphs 1, 3, 5 and 6 second sentence Italian Legislative Decree 152/2006);
- Failure to clean up sites in accordance with the project approved by the competent authority (Art. 257, paragraphs 1 and 2 Italian Legislative Decree 152/2006);
- Breach of obligations regarding reporting, mandatory record keeping and forms (Art. 258, paragraph 4, second sentence Italian Legislative Decree 152/2006);
- Illegal waste trafficking (Art. 259, paragraph 1 Italian Legislative Decree 152/2006);



- False statements regarding the nature, composition and chemical/physical characteristics of waste in the preparation of a waste analysis certificate; submission of a false waste analysis certificate in the SISTRI system; omission or fraudulent alteration of the paper copy of the SISTRI handling area form during waste transport (Art. 260 bis Italian Legislative Decree 152/2006);
- Exceeding emission limit values resulting in the breach of air quality limit values (Art. 279, paragraph 5 Italian Legislative Decree 152/2006);
- Cessation and reduction of the use of harmful substances (Art. 3 Italian Law no. 549/1993);
- Deliberate pollution caused by ships (Art. 8 Italian Legislative Decree no. 202/2007);
- Negligent pollution caused by ships (Art. 9 Italian Legislative Decree no. 202/2007).

17. Offence of employment of third-country nationals with irregular immigration status (Art. 25 duodecies of the Decree):

- Provisions against illegal immigration (Art. 12, paragraphs 3, 3 bis, 3 ter and 5 Italian Legislative Decree no. 286/1998);
- Employment of third-country nationals with irregular immigration status (Art. 22, paragraph 12 bis Italian Legislative Decree no. 286/1998);
- Residence permit for foreign nationals who are victims of unlawful intermediation and labour exploitation (Art. 18 ter Italian Legislative Decree no. 286/1998).

18. Racism and xenophobia (Art. 25 terdecies of the Decree):

- Propaganda and incitement to commit racial, ethnic and religious discrimination (Art. 604 bis, paragraph 3 of the Italian Criminal Code).

19. Sports fraud (Art. 25 quaterdecies of the Decree):

- Fraud in sporting competitions (Art. 1 Italian Law no. 401/1989);
- Unlawful gaming or betting activities (Art. 4 Italian Law no. 401/1989).

20. Tax offences (Art. 25 quinquiesdecies of the Decree):

- Fraudulent declaration using invoices or other documents for non-existent transactions resulting in a fictitious liability of €100,000 or more (Art. 2, paragraph 1 Italian Legislative Decree no. 74/2000);
- Fraudulent declaration using invoices or other documents for non-existent transactions resulting in a fictitious liability of less than €100,000 (Art. 2, paragraph 2 bis Italian Legislative Decree no. 74/2000);
- Fraudulent declaration by means of other artifices (Art. 3 Italian Legislative Decree no. 74/2000);
- False declaration (Art. 4 Italian Legislative Decree no. 74/2000);
- Failure to declare (Art. 5 Italian Legislative Decree 74/2000);
- Issuance of invoices or other documents for non-existent transactions amounting to €100,000 or more (Art. 8, paragraph 1 Italian Legislative Decree no. 74/2000);



- Issuance of invoices or other documents for non-existent transactions for amounts of less than €100,000 (Art. 8, paragraph 2 bis Italian Legislative Decree no. 74/2000);
- Concealment or destruction of accounting documents (Art. 10 Italian Legislative Decree no. 74/2000);
- Undue compensation (Art. 10 quater Italian Legislative Decree no. 74/2000);
- Fraudulent evasion of taxes (Art. 11 Italian Legislative Decree no. 74/2000).

21. Smuggling (Art. 25 sexiesdecies of the Decree):

- All offences provided for in Italian Legislative Decree no. 141/2024;
- All offences provided for in Italian Legislative Decree no. 504/1995.

22. Crimes against cultural heritage (Art. 25 septiesdecies of the Decree)

- Theft of cultural property (Art. 518 bis of the Italian Criminal Code);
- Misappropriation of cultural property (Art. 518 ter of the Italian Criminal Code);
- Receiving stolen cultural property (Art. 518 quater of the Italian Criminal Code);
- Forgery in a private contract relating to cultural property (Art. 518 octies of the Italian Criminal Code);
- Breaches relating to the disposal of cultural property (Art. 518 novies of the Italian Criminal Code);
- Illegal importation of cultural property (Art. 518 decies of the Italian Criminal Code);
- Illicit export or removal of cultural property (Art. 518 undecies of the Italian Criminal Code);
- Destruction, dispersal, deterioration, defacement, soiling and unlawful use of cultural or landscape property (Art. 518 duodecies of the Italian Criminal Code);
- Counterfeiting of works of art (Art. 518 quaterdecies of the Italian Criminal Code).

23. Laundering of cultural property and devastation and looting of cultural and landscape property (Art. 25 duodevicies of the Decree):

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

24. Transnational offences

- Definition of transnational offence (Art. 3 Italian Law 16 March 2006, no. 146);
- Criminal conspiracy (Art. 416 of the Italian Criminal Code);
- Mafia-type associations, including foreign ones (Art. 416 bis of the Italian Criminal Code);
- Conspiracy aimed at the smuggling of processed tobacco products (Art. 86 Italian Legislative Decree 141/2024);
- Conspiracy for the purpose of illicit trafficking of narcotic drugs or psychotropic substances (Art. 74 of Italian Presidential Decree 309/1990);



- Provisions against illegal immigration (Art. 12 Italian Legislative Decree 286/1998);
- Inducing someone not to withhold statements or to provide false statements to the judicial authorities (Art. 377 bis of the Italian Criminal Code);
- Aiding and abetting (Art. 378 of the Italian Criminal Code).