

# THE ORGANISATION, MANAGEMENT AND CONTROL MODEL PURSUANT TO LEGISLATIVE DECREE 231/2001 OF

**G.E.A.F. SPA**

## 2025 UPDATE APPENDIX

This update appendix to the Organisational, Management and Control Model, consisting of the Code of Ethics, MOG, Company Policy and Whistleblowing Directive 12.12.2023, is hereby issued and can be found on the company website <https://www.geaf.it/non-categorizzato/codice-etico/>

In accordance with the provisions of the Risk Analysis, the new predicate offences adopted by the regulatory updates continue to fall short of a risk definition that would justify the adoption of a new Model or new verification and control tools. Therefore, we are only updating the list of these offences, which, in any case, belong to areas of the company already covered by the Model in force.

8 August 2025

G.E.A.F. S.p.A.

(Marco Fabiano Chairman of the Board of Directors)

A handwritten signature in blue ink, appearing to be 'M. Fabiano', is written over a horizontal dotted line.

# WHISLET Amendments General Section Special Section

**UNLAWFUL RECEIPT OF PAYMENTS, FRAUD AGAINST THE STATE, A PUBLIC BODY OR THE EUROPEAN UNION OR FOR THE PURPOSE OF OBTAINING PUBLIC PAYMENTS, COMPUTER FRAUD AGAINST THE STATE OR A PUBLIC BODY AND FRAUD IN PUBLIC SUPPLIES (Art. 24 - Legislative Decree 231/2001**

Art. 353 of the Italian Criminal Code (Disruption of freedom of auctions)

Art. 353 bis of the Italian Criminal Code (Interference with the freedom of the contractor selection process)

Art. 25 sexiesdecies- Legislative Decree 231/01 Offences provided for by national provisions complementary to the Union Customs Code, referred to in Legislative Decree No. 141 of 26 September 2024 (Consolidated Customs Law)

Legislative Decree 81/2025 in force since 24 June 2025 (interposition of shell companies in non-cooperative countries)

Art. 25 sexiesdecies- Legislative Decree 231/01 offences provided for by national provisions supplementing the consolidated text of legislative provisions concerning taxes on production and consumption and related criminal and administrative penalties, referred to in Legislative Decree No. 504 of 26 October 1995 (Consolidated Excise Duty Act)

Art. 24 bis-Legislative Decree 231/01 Art. 629 c.3 of the Italian Criminal Code (Cyber extortion)

Art. 24 bis-Legislative Decree 231/01 Art. 635-quater 1 of the Italian Criminal Code (Damage to computer systems of public interest)

**OFFENCES AGAINST THE PUBLIC ADMINISTRATION (Art. 25 - Legislative Decree 231/2001)**

Art. 25 Legislative Decree 231/2001 Art. 314 bis of the Italian Criminal Code (Misappropriation of money or movable property) Art. 321 of the Italian Criminal Code (Liability of the corruptor for the exercise of function)

**CORPORATE CRIMES (Art. 25 Ter - Legislative Decree 231/2001)**

Art. 25-ter Legislative Decree 231/2001 Art. 54 Legislative Decree 19/2023 (False or omitted declarations for the issue of the preliminary certificate)

**TERRORISM AND SUBVERSION OF THE DEMOCRATIC ORDER OFFENCES (Art. 25 quater - Legislative Decree 231/2001)**

Art. 25-quater Legislative Decree 231/2001 Art. 270-quinquies 3 of the Italian Criminal Code (Possession of material for terrorist purposes)

Art. 25-quater Legislative Decree 231/2001 Art. 435 of the Italian Criminal Code (Manufacture or possession of explosive materials) 0

**OFFENCES RELATING TO NON-CASH PAYMENT INSTRUMENTS AND FRAUDULENT TRANSFER OF VALUES (Art. 25-octies 1 - Legislative Decree 231/2001)**

Art. 25-Octies 1 Legislative Decree 231/2001 Article 493 ter of the Italian Criminal Code (Unlawful use and falsification of non-cash payment instruments)

Art. 25-Octies 1 Legislative Decree 231/2001 Article 493 quater of the Italian Criminal Code (Possession and dissemination of equipment, devices or computer programs intended for committing offences relating to non-cash payment instruments)

Art. 25-Octies 1 Legislative Decree 231/2001 Art. 640 ter of the Italian Criminal Code (Computer fraud)

Art. 25-Octies 1 paragraph 2 bis Legislative Decree 231/2001 Art. 512-bis of the Italian Criminal Code (Fraudulent transfer of assets)

#### **ENVIRONMENTAL CRIMES (Art. 25 Undecies - Legislative Decree 231/2001)**

Art. 25 Undecies Legislative Decree 231/2001 Art. 212, paragraph 19-ter of Legislative Decree 152/2006 (Except for offences under Art. 256, road haulage activities on behalf of third parties without registration in the register)

Art. 25 Undecies Legislative Decree 231/2001 Art. 255 Legislative Decree 152/2006 (Abandonment of non-hazardous waste)

Art. 25 Undecies Legislative Decree 231/2001 Art. 255 bis Legislative Decree 152/2006 (Abandonment of non-hazardous waste in special cases)

Art. 25 Undecies Legislative Decree 231/2001 Art. 255 ter Legislative Decree 152/2006 (Abandonment of hazardous waste)

Art. 25 Undecies Legislative Decree 231/2001 Art. 256 bis Legislative Decree 152/2006 (Illegal combustion of waste)

Art. 25-undecies Legislative Decree 231/2001 Art. 259-bis Legislative Decree 152/2006 (Aggravating circumstances in business activities)

Art. 25-undecies Legislative Decree 231/2001 Art. 259-ter Legislative Decree 152/2006 (Negligent offences relating to waste)

Art. 25-undecies Legislative Decree 231/2001 Art. 452-septies of the Italian Criminal Code (Obstruction of control)

Art. 25-undecies Legislative Decree 231/2001 Art. 452-terdecies of the Italian Criminal Code (Failure to remediate)

Art. 25 Undecies Legislative Decree 231/2001 Art. 452-quaterdecies of the Italian Criminal Code (Organised activities for the illegal trafficking of waste)

#### **SMUGGLING OFFENCES (Art. 25-Sexiesdecies Legislative Decree 231/2001)**

Art. 25 sexiesdecies- Legislative Decree 231/01 Offences provided for by national provisions complementary to the Union Customs Code, referred to in Legislative Decree No. 141 of 26 September 2024 (Consolidated Customs Law)

Legislative Decree 81/2025 in force since 24 June 2025 (interposition of shell companies in non-cooperative countries)

Art. 25 sexiesdecies- Legislative Decree 231/01 offences provided for by national provisions supplementing the consolidated text of legislative provisions concerning taxes on production and consumption and related criminal and administrative penalties, referred to in Legislative Decree No. 504 of 26 October 1995 (Consolidated Excise Duty Act)

#### **OFFENCES AGAINST CULTURAL HERITAGE (Art. 25-Septiesdecies Legislative Decree 231/2001)**

Art. 25 sexdecies- Legislative Decree 231/01 Art. 518-bis of the Italian Criminal Code (Theft of cultural property)

Art. 25 sexiesdecies - Legislative Decree 231/01 Art. 518-ter of the Italian Criminal

Code (Misappropriation of cultural property)		
Art. 25 sexiesdecies- Legislative Decree 231/01		Art. 518-quater of the Italian Criminal Code (Receiving stolen cultural property)
Art. 25 sexiesdecies- Legislative Decree 231/01		Art. 518 - octies of the Italian Criminal Code (Falsification of private documents relating to cultural heritage)
Art. 25 sexiesdecies- Legislative Decree 231/01		Art. 518 – novies of the Italian Criminal Code (Violations relating to the disposal of cultural heritage)
Art. 25 sexiesdecies- Legislative Decree 231/01		Art. 518 – decies of the Italian Criminal Code (Illegal importation of cultural heritage)
Art. 25 sexiesdecies- Legislative Decree 231/01		Art. 518 – undecies of the Italian Criminal Code (Illegal removal or export of cultural heritage)
Art. 25 sexiesdecies- Legislative Decree 231/01		Art. 518 – duodecies of the Italian Criminal Code (Destruction, dispersion, deterioration, defacement, soiling and illegal use of cultural heritage)
Art. 25 sexiesdecies- Legislative Decree 231/01		Art. 518 – quaterdecies of the Italian Criminal Code (counterfeiting of works of art)

#### CRIMES AGAINST ANIMALS (Art. 25-Undecies Legislative Decree 231/2001)

Art. 25 Undecies- Legislative Decree 231/01		Art. 544 bis (Killing of animals)
Art. 25 Undecies- Legislative Decree 231/01		544-ter of the Italian Criminal Code (Mistreatment of animals)

Art. 25 Undecies- Legislative Decree 231/01		544-quater of the Italian Criminal Code (Prohibited shows or events)
Art. 25 Undecies- Legislative Decree 231/01		544-quinquies of the Italian Criminal Code (Prohibition of animal fighting)
Art. 25 Undecies- Legislative Decree 231/01		638 of the Italian Criminal Code – (Killing or harming animals belonging to others)

#### OFFENCES RELATING TO THE LAUNDERING OF CULTURAL PROPERTY AND THE DESTRUCTION AND PLUNDERING OF CULTURAL AND LANDSCAPE PROPERTY (Art. 25-Duodecies Legislative Decree 231/2001)

Art. 25 duodecies - Legislative Decree 231/01		Art. 518 - sexies of the Italian Criminal Code (Recycling of cultural heritage)
Art. 25 duodecies - Legislative Decree 231/01		Art. 518 terdecies of the Italian Criminal Code (Devastation and looting of cultural and landscape heritage)

## Appendix updating predicate offences

Below is a **complete and verified** summary of the amendments made to **Legislative Decree 231/2001** in the period **2020–2025**, with additions and corrections to the information provided previously. The amendments are organised by year and legislative act, with an indication of the main changes and regulatory references.

### 2020 – Transposition of the PIF Directive and New 231 Offences

**Legislative Decree No. 75 of 14 July 2020** (in force since 30 July 2020) – **Implementation of Directive (EU) 2017/1371 (PIF Directive)** for the protection of the financial interests of the European Union. This measure **expanded the list of predicate offences under 231**, in particular by introducing new tax and customs offences and strengthening protection against offences against the public administration when they harm the financial interests of the EU:

- **Art. 25-quinquiesdecies (Tax offences)** – A new *paragraph 1-bis* has been added, which adds the following offences to the list of predicate offences under Article 231: **false declarations** (Article 4 of Legislative Decree 74/2000), **failure to file a tax return** (Article 5 of Legislative Decree 74/2000) and **undue compensation** (Article 10-quater of Legislative Decree 74/2000), **but only if** committed *as part of cross-border fraudulent schemes and to evade VAT for an amount ≥ €10 million*. In this case, the entity is subject to a financial penalty of up to **300 units** for false declarations and up to **400 units** for failure to declare and undue compensation. (This addition was made by Decree Law 124/2019, converted into Law 157/2019 and implemented by Legislative Decree 75/2020).
- **Art. 25-sexiesdecies (Smuggling)** – A new article has been added to Legislative Decree 231/2001, which includes **customs smuggling offences** punishable under Articles 282–286 of Presidential Decree 43/1973 (Consolidated Customs Law). The financial penalty provided for is **up to 200 units**, which may be increased to **400 units** if the amount of customs duties evaded exceeds €100,000.
- **Offences against the Public Administration (Article 24)** – The scope has been extended for the purposes of Article 231 for certain offences against the Public Administration, **linking Article 231 liability to the financial interests of the EU**. In particular, the offences of **embezzlement** (Article 314 of the Criminal Code, first paragraph) and **embezzlement by profiting from the error of others** (Article 316 of the Criminal Code), as well as the offence of **abuse of office** (Article 323 of the Criminal Code), have been **included in the 231 catalogue**, all with a **financial penalty of up to 200 units** 'when the offence harms the financial interests of the European Union'. In addition, the offence of **fraud in public procurement** (Article 356 of the Criminal Code, penalty of up to 500 units) has been added to Article 24, paragraph 1, and a paragraph 2-bis has been added, which punishes **fraud against European agricultural funds** (Law 898/1986, penalty of up to 500 units). These amendments ensure compliance with the criteria of the PIF Directive, also providing for increased penalties for embezzlement, undue inducement, corruption and abuse of office if the damage/profit exceeds €100,000 and there is damage to the EU's financial interests.

*(Note: Article 25 of Legislative Decree 231/2001, entitled 'Embezzlement, extortion, undue inducement to give or promise benefits, corruption and abuse of office', has been updated to include the new offences; this heading will be further amended in 2024 following the repeal of abuse of office.)*

## 2022–2023 – New Corporate Offences and Other Extensions

**Legislative Decree No. 19 of 10 March 2023** (in force since 22 March 2023) – *Implementation of Directive (EU) 2019/2121 on cross-border corporate transactions*. (This decree is sometimes mistakenly referred to as 'Legislative Decree No. 24/2023', but the correct numbering is **No. 19/2023**). The main changes concern corporate offences and offences against industry and commerce:

- **Art. 25-ter (Corporate offences)** – **The list** of predicate corporate offences is **updated**. In particular:
- In the introductory paragraph of paragraph 1, after 'corporate offences under the Civil Code', the words '**or other special laws**' are added, extending 231 liability to corporate offences under special legislation as well as the Civil Code.

- Letter **s-ter**) is introduced, adding the new offence of "**False or omitted declarations for the issue of the preliminary certificate**" (introduced to transpose Directive 2019/2121). This offence punishes those who create or alter documents, make false statements or omit relevant information in order to obtain a preliminary certificate of legality from a notary in cross-border mergers/demergers. In the event of conviction for this offence, the entity is subject to a fine **of between 150 and 300 units**. (*This new offence, provided for in Article 29 of Legislative Decree 19/2023, has been included in the list in Article 25-ter of Legislative Decree 231*).
- **Article 25-bis.1 (Offences against industry and commerce) – Regulatory changes** have been made to the offences referred to. In particular, the rules on offences against industry and commerce have been supplemented/updated (e.g. with regard to the sale of industrial products with false markings, *Made in Italy*, etc.). For example, subsequently, **Law No. 197 of 23 December 2023** (2024 Budget Law) amended Article 517-quater of the Italian Criminal Code on the sale of goods with false markings, and **Law No. 102 of 14 July 2023** (*Made in Italy*) introduced new protection measures. These changes are indirectly reflected in Article 25-bis.1 of Legislative Decree 231/2001, which includes the offences provided for in Articles 513–515, 517-ter, 517-quater of the Italian Criminal Code, etc. (*NB: these updates do not alter the numbering of Article 25-bis.1, but affect the content of the cases referred to*).

**Law No. 137 of 9 October 2023** (in force since 10 October 2023) – Conversion of Decree Law No. 105 of 10 August 2023 (known as **the “Justice Decree”**). This law **further extended the 231 catalogue** in various areas:

- **Offences against the public administration – Bid rigging:** The offences of **bid rigging** (Article 353 of the Italian Criminal Code) and **rigging the contractor selection process** (Article 353-bis of the Italian Criminal Code) were added to the list of 231 offences referred to in Article 24 of Legislative Decree No. 231/2001. These offences (which punish corrupt/fraudulent conduct in public tenders and procurement procedures) now entail administrative liability for the entity with the same penalties already provided for other offences under Article 24. (*These are offences aimed at protecting the fairness of public tenders, not previously included in the list of offences under Article 231.*)
- **Offences against property – Fraudulent transfer of assets:** A new Article **25-octies.1** has been added to Legislative Decree 231/2001, extending the offence of **fraudulent transfer of assets** (Article 512-bis of the Italian Criminal Code) to predicate offences. Article 25-octies.1 has been entitled '*Offences relating to non-cash payment instruments and fraudulent transfer of assets*', unifying the regulation of this offence with that of computer fraud offences in payments (introduced in 2021). In the event of commission of 512-bis of the Italian Criminal Code, the entity is subject to a **fine of 250 to 600 units** and the application of disqualification sanctions pursuant to Article 9, paragraph 2 (e.g. prohibition from contracting, exclusion from benefits).
- **Environmental offences:** The law has also *increased the penalties* for certain environmental offences already included in the 231 catalogue. In particular, the statutory penalties for **environmental pollution** (Article 452-bis of the Italian Criminal Code) and **environmental disaster** (Article 452-quater of the Italian Criminal Code) have been increased, with *hl* effects on the corresponding 231 financial penalties (which may be increased up to **threefold** in the event of substantial profit pursuant to

Article 25-undecies). (These increases are intended to make the prosecution of environmental crimes more effective, pending alignment with the new EU Directive 2024/1203 on the environment.)

## 2024 – New Offences (Embezzlement), Repeal of Abuse of Office and Other Measures

**Decree Law No. 19 of 2 March 2024**, converted with amendments by **Law No. 56 of 29 April 2024** – This decree-law, issued for various reasons (PNRR, anti-mafia, etc.), also addressed the offence of **fraudulent transfer of assets (Article 512-bis of the Criminal Code)** introduced a few months earlier. In particular, the conversion law **added a second paragraph to Article 512-bis of the Italian Criminal Code** to punish **the circumvention of anti-mafia documentation rules**: anyone who fictitiously attributes ownership of companies, shares or corporate offices to others in order to circumvent anti-mafia legislation (when the company participates in tenders) is now punished with the same penalty as in the first paragraph. This *extension of the offence* means that **liability under Article 231 for Article 512-bis of the Italian Criminal Code (Article 25-octies.1) automatically applies to such conduct** involving fraudulent circumvention of anti-mafia disqualification measures. In essence, **the scope of application of Article 512-bis of the Italian Criminal Code has been broadened** and, given the 'blanket' reference made by Article 25-octies.1 of Legislative Decree 231, the entity is also liable under the new paragraph introduced without the need for further amendments to Legislative Decree 231.

**Law No. 112 of 8 August 2024** (in force since 10 August 2024) - Conversion of Decree Law No. 92 of 4 July 2024 (*the so-called 'Prisons Decree'*). It introduced a **new type of offence against the public administration** to fill the gap left by the repeal of abuse of office (see below) in implementation of the PIF Directive:

- **Article 314-bis of the Criminal Code – 'Misappropriation of money or movable property'**, also known as *'embezzlement by misappropriation'* – was added to the Criminal Code. This offence punishes public officials or public service employees who, having access to money/movable property by virtue of their office, **use it for purposes other than those provided for by law**, thereby intentionally obtaining an unfair advantage (or causing damage to others). The basic penalty is imprisonment for **6 months to 3 years**. **If the offence harms the financial interests of the EU and the unfair advantage or damage exceeds €100,000**, the penalty increases from 6 months to **4 years**, in accordance with Article 4, paragraph 3 of the PIF Directive.
- **Relevance to 231**: Article 314-bis of the Italian Criminal Code has been **included among the predicate offences** of Legislative Decree 231/2001, amending Article 25. During conversion, Law 112/2024 added a reference to the new offence in Article 25, paragraph 1, and at the same time **provided for a specific EU aggravating circumstance** as described above. The entity is therefore liable for *embezzlement by misappropriation* with a financial penalty of up to **200 units**, which may be increased if the EU aggravating circumstance applies (in line with the provisions for embezzlement and other public administration offences already in place since the implementation of the PIF Directive in 2020).

**Law No. 114 of 9 August 2024** (in force since 25 August 2024) – Known as **the "Nordio Reform"**, it made significant changes to the Criminal Code, **affecting Legislative Decree 231/2001**:

- **Repeal of Article 323 of the Criminal Code (Abuse of office)** – The offence of abuse of office was **repealed in its entirety** with effect from 25 August 2024. Consequently, **it is no longer included in the list of offences under Article 231**: any reference to Article 323 of the Criminal Code has been removed from Legislative Decree No. 231. In particular, the heading of Article 25 231 (which previously included abuse of office) has been purged, and in the internal provisions (such as Article 322-bis of the Italian Criminal Code and Article 25 itself) the reference to abuse of office has been deleted. (N.B. *An initial amendment to the heading of Article 25 of Legislative Decree 231 had already been made by Law 112/2024, anticipating the removal of the reference to abuse of office, in view of this repeal*).
- **Amendment to Article 346-bis of the Italian Criminal Code (Trafficking in illicit influences)** – The offence has been **reformulated** to narrow its scope of application and increase the penalties. Without going into technical details, the reform has tightened the penalty framework and clarified certain constituent elements. For the purposes of 231, Article 346-bis of the Italian Criminal Code remains among the predicate offences already provided for (it was included in Article 25 as an offence against the public administration), but with the new definition and penalties. The entity will continue to be liable as in the past, with a financial penalty of up to 200 units (unless there are other aggravating circumstances).
- **Regulatory coordination** – In addition to the above, Law 114/2024 has made coordination changes. For example, it amended Article 322-bis of the Criminal Code (corruption of EU/international officials) by removing the fixed reference to Article 323 of the Criminal Code and **inserting a reference to the new Article 314-bis of the Criminal Code**; at the same time, these updates are reflected in Article 25, paragraph 1 of Legislative Decree 231. In summary, after August 2024, the 231 system considers embezzlement by misappropriation as a predicate offence and **no longer considers abuse of office** (repealed).

**Legislative Decree No. 141 of 26 September 2024** (in force since 4 October 2024) – Comprehensive reform of customs and excise legislation ("*National provisions supplementing the Union Customs Code and revision of the excise duty penalty system*"). It **extended Article 25-sexiesdecies** of Legislative Decree 231, already dedicated to smuggling, introducing **excise** duty violations among the predicate offences under 231:

- In Article 25-sexiesdecies, **paragraph 1**, the regulatory reference has been updated: it no longer refers only to the offences provided for by Presidential Decree 43/1973, but now **also to those provided for by the new national customs provisions (Legislative Decree 141/2024 itself) and by the Consolidated Excise Duty Law (Legislative Decree 504/1995)**. In other words, offences relating to **the evasion of excise duty assessment or payment** and other offences relating to production/consumption taxes, as redefined by the reform, become relevant under Article 231.
- In Article 25-sexiesdecies, **paragraph 2**, 'taxes' are added after 'border duties', extending the aggravating circumstance under Article 231 to include the evasion of excise duties (not only customs duties) above the threshold of €100,000.
- Paragraph 3 has also been supplemented to provide that, **in the event of conviction for the aggravated offence (paragraph 2)**, the disqualification sanctions referred to in

Article 9, paragraph 2, letters a) and b) (disqualification from activity and suspension/revocation of authorisations) shall *also* apply to the entity.

This amendment brings the 231 catalogue into line with the new criminal law on smuggling and excise duties: for example, the offences of aggravated smuggling under Article 86 of the new Legislative Decree 141/2024 and serious fraud in relation to excise duties now fall expressly within the responsibility of entities.

**Law No. 90 of 28 June 2024** (in force since 15 July 2024) – Law containing '*Provisions on strengthening administrative capacities in the field of cybersecurity*' (also known as **the Cybersecurity Law 2024**). This law **significantly amended Article 24-bis of Legislative Decree 231/2001** (*Cybercrimes and unlawful data processing*). In particular:

- **Tougher penalties under 231 for computer crimes:** in Article 24-bis, paragraph 1, of Legislative Decree 231, the maximum financial penalty for offences of unauthorised access to computer systems, possession and dissemination of malware, computer damage, etc. has been increased **from 'five hundred units' to 'seven hundred units'**, while the minimum has been increased from 100 to 200 units. This reflects the increase in penalties in the Criminal Code for many computer crimes (e.g. aggravating circumstances under Articles 615-ter, 617-quater, etc., introduced by the same law).
- **New offence of "extortion through IT tools": paragraph 1-bis** has been added to Article 24-bis of Legislative Decree 231. This provides that, **in relation to the commission of the offence referred to in Article 629, paragraph 3, of the Italian Criminal Code**, the entity shall be punished with a fine of **between 300 and 800 units if the extortionate conduct consists of cyber attacks or threats** (such as *ransomware*). In fact, Law 90/2024 introduced a new aggravating circumstance of extortion (Article 629, paragraph 3 of the Italian Criminal Code) for those *who force someone to do/omit something through cyber intrusion, threats of cyber attacks, cyber damage, etc.* This scenario – often referred to as '*cyber extortion*' – thus becomes relevant to the liability of entities (e.g. in the case of **ransomware attacks** committed in their interest). In the event of a conviction for this form of aggravated extortion, in addition to a fine of 300–800 units, **disqualification sanctions** for at least two years **also apply**.
- **Update of cybercrime offences:** the law has also updated the references in Article 24-bis, for example by removing the now repealed Article 615-quinquies of the Criminal Code and inserting the new Article 635-quater.1 of the Criminal Code (damage to computer systems of public interest) in paragraph 2. A special mitigating circumstance of 'minor significance' and 'active repentance' has also been introduced for computer crimes (Article 623-quater of the Criminal Code) which, if recognised, also proportionally reduces the administrative penalties imposed on the entity.

## 2025 – Offences against Animals, Public Safety and the Environment

**Law No. 82 of 6 June 2025** (in force since 1 July 2025) – This law introduced a new category of predicate offences into Legislative Decree 231/2001: '**Offences against animals**', establishing Article **25-undevicies**. This is a significant intervention, aimed at giving importance to the criminal protection of animals also in terms of the liability of entities (especially for companies operating in the agricultural, livestock, entertainment, etc. sectors). The main changes are as follows:

- **New Article 25-undevicies (Crimes against animals)** – Under this provision, 231 liability applies to entities in the event of the commission of the following offences under the Criminal Code:
  - **Killing of animals** (Article 544-bis of the Criminal Code) – e.g. killing without necessity or out of cruelty.
  - **Mistreatment of animals** (Article 544-ter of the Criminal Code).
  - **Prohibited shows or events** involving animals (Art. 544-quater of the Criminal Code).
  - **Prohibition of animal fighting** (Art. 544-quinquies of the Criminal Code).
  - *(Specific aggravating circumstances)* **Aggravating circumstances** (Art. 544-septies of the Italian Criminal Code) – this provision lists common aggravating circumstances (presence of minors, multiple animals, video dissemination, etc.) that **increase the penalties** for the above offences. Although not constituting an independent offence in itself, its introduction entails more severe penalties in the presence of such circumstances.
  - **Killing or harming animals belonging to others** (Article 638 of the Criminal Code) – an offence that protects property and domestic/other people's animals.
- **Penalties** – A **fine of up to 500 units** is established for the entity in the event of committing one of the offences listed above. Furthermore, if the entity is convicted (including through a plea bargain pursuant to Article 444 of the Italian Code of Criminal Procedure or a criminal decree) for such offences, **disqualification penalties** (e.g. suspension of activities, prohibition on advertising goods/services, etc.) **of up to two years** may be applied. Only minor offences that have already been decriminalised are excluded from liability (Article 19-ter of the Italian Criminal Code provides for administrative offences for minor offences).

*With this reform, Italy is aligning itself with a European trend to recognise offences against animals as relevant to legal persons as well. Companies will have to adapt their organisational models to take into account risks that were previously excluded, such as the mistreatment or killing of animals committed in their interest.*

**Law No. 80 of 9 June 2025** (in force since 10 June 2025) – Conversion of Decree Law No. 48 of 11 April 2025 (the so-called '**Security Decree**'). This law, focused on public security and counter-terrorism, *introduced new terrorist offences into the 231 catalogue* and tightened some existing ones:

- **Art. 25-quater (Offences for the purposes of terrorism or subversion)** – **Two new offences** have been added to those involving 231 liability:
- **Art. 270-quinquies.3 of the Italian Criminal Code – Possession of material for terrorist purposes.** This is a new provision that punishes anyone who possesses collections of documents, manuals, substances or devices used to prepare terrorist acts. It completes the picture of offences relating to training and recruitment for terrorist purposes.
- **Art. 435 of the Italian Criminal Code – Manufacture or possession of explosive materials.** This 'classic' offence (dating back to 1930) is now classified as a terrorist offence when committed for such purposes. Already serious in itself, its inclusion aims to target organisations that accumulate or manufacture explosives for use in subversive acts. It now falls under the provisions of Article 231 if committed for terrorist purposes.

*With these additions, an entity could be held liable if, for example, materials are accumulated within it for terrorist purposes. The financial penalties remain those provided for in Article 25-*quater* (up to 1,500 units in the most serious cases, in addition to severe disqualification penalties).*

- **No direct changes** have been made to the **existing 231 sanctions** for other terrorist offences, but the law has also introduced new offences into the Criminal Code (e.g. Article 270-*quinquies*.1 of the Criminal Code on the financing of travel for the purpose of terrorism, Article 415-*bis* of the Criminal Code on incitement to invade land, etc.), which **are not currently covered** by Legislative Decree 231 (as they have not been explicitly added). The legislator has focused on the two above for part 231. In addition, the penalties for offences already covered by 231 have been increased (e.g. association for terrorist purposes, Article 270-*bis* of the Criminal Code, and attacks for terrorist purposes).

**Legislative Decree No. 81 of 12 June 2025** (in force since 24 June 2025) – Corrective legislative decree on tax matters (*'Supplementary and corrective provisions on tax compliance, tax justice and penalties'*). This measure **indirectly affected the 231 catalogue** by intervening on an aggravating circumstance of the offence of smuggling:

- It amended Article 88 of Legislative Decree No. 141/2024 (introduced a few months earlier – see above) relating to **aggravating circumstances of smuggling**, providing for additional cases or a different definition of aggravating circumstances (e.g. if smuggling finances criminal organisations, use of sophisticated fraudulent means, etc.). Consequently, **these aggravating circumstances apply to the liability of entities under Article 25-*sexiesdecies***, which refers to cases of aggravated smuggling.
- In particular, Legislative Decree 81/2025 *extended the punishability of conduct involving the use of fictitious companies or tax havens*, aggravating the penalties. This means, for example, that an entity involved in smuggling through shell companies in non-cooperative countries may be punished more severely.

*(The 'further checks' mentioned concern the details of these aggravating circumstances, but the substantial confirmation is that Decree 81/2025 exists and is in force, supplementing the provisions of Legislative Decree 141/2024. Companies operating in customs/excise sectors will also have to take these changes into account in their 231 Models.)*

**Decree Law No. 116 of 8 August 2025** (in force since 9 August 2025) – The so-called '**Terra dei Fuochi Decree**', containing *urgent provisions to combat waste fires and the remediation of contaminated sites*, has made **numerous changes in the field of environmental crimes**, with immediate repercussions on Article 25-*undecies* of Legislative Decree 231/2001 (Environment). The main changes can be summarised in three areas: **tougher financial penalties under 231, the introduction of new environmental offences and improved investigative tools**.

- **General increase in financial penalties:** For all (or most) of the environmental offences already covered by Article 25-*undecies*, Decree Law 116/2025 has **significantly increased the financial penalties under 231**. For example, the maximum penalty for offences such as environmental pollution (Article 452-*bis* of the Italian Criminal Code) and environmental disaster (Article 452-*quater* of the Italian Criminal Code) has been increased to **1,000 units** (previously 800), and for certain

specific offences even to **1,200 units** (although Article 10 of Legislative Decree 231 sets a general limit of 1,000 units). In particular, the following offences are punished more severely: **trafficking and abandonment of highly radioactive material** (Article 452-sexies of the Italian Criminal Code), **organised illegal waste trafficking** (Article 452-quaterdecies of the Italian Criminal Code), **unauthorised waste management** (Article 256 of the Italian Environmental Protection Code) and **illegal waste shipment** (Article 259 of the Italian Environmental Protection Code). The stated objective is *'the polluter pays, without discounts'*, i.e. to make it less convenient for companies to violate environmental regulations.

- **New environmental offences:** The decree introduced or expanded several **types of environmental offences**, both in the Criminal Code and in Legislative Decree 152/2006 (Consolidated Environmental Act), *adding them to the 231 catalogue*. Among the **main changes** are:
  - *Penal Code:*
    - **Obstruction of control** (Article 452-septies of the Criminal Code) – *new offence*: punishes those who obstruct or prevent environmental inspections and controls (e.g. ARPA, Noe) with the specific intent of gaining an advantage. It is now a 231 offence, given the frequency with which non-transparent companies obstruct controls.
    - **Failure to remediate** (Art. 452-terdecies of the Criminal Code) – *new offence*: punishes failure to remediate contaminated sites, in violation of legal obligations or court orders. It complements the existing offence in the TUA, covering more serious or malicious conduct. This also falls under the 231 offences.
    - **Organised activities for the illegal trafficking of waste** (Article 452-quaterdecies of the Italian Criminal Code) – *an existing offence*, it has been **amended** (tightening penalties and broadening certain definitions) and remains a 231 offence, now with even higher financial penalties for the entity. In addition, a specific aggravating circumstance (*'aggravating circumstance of business activity'*) has been introduced for those who commit this offence in the context of a business activity, reflecting the greater social danger (aggravating circumstance included as Article 259-bis TUA, see below).
    - *(A new Article 452-octies of the Criminal Code on environmental aggravating circumstances has also been added, codifying common aggravating circumstances – e.g. mafia association, use of fraudulent means – applicable to environmental offences. This affects the basic penalties and, indirectly, the 231 sanctions, but it is not an 'offence' in itself.)*
  - *Consolidated Environmental Act (Legislative Decree 152/2006):*
    - **Art. 212, para. 19-ter** – *introduced*: punishes the exercise of waste collection/transport activities *without* registration in the National Register of Environmental Managers (mandatory). Previously, it was only an administrative offence, but now it becomes a criminal offence and **a prerequisite for 231** when committed in the interest of the entity.
    - **Abandonment of waste:** reformulated and divided into three provisions:

- Art. **255** (abandonment of non-hazardous waste) – *amended*: penalties have been tightened and the scope has been better defined (previously not relevant for legal persons, now relevant in some cases).
- Art. **255-bis** (abandonment of non-hazardous waste in special cases) – *new*: provides for more severe penalties if the abandonment of non-hazardous waste occurs in certain ways or in protected areas, etc. It becomes a 231 prerequisite offence.
- Art. **255-ter** (abandonment of hazardous waste) – *new*: imposes higher penalties for the abandonment of hazardous waste (e.g. containing toxic substances). Also included in Art. 25-undecies.
- **Art. 256** (unauthorised waste management activities) – *amended*: illegal disposal remains a 231 offence, with harsher penalties if committed by companies. In addition, a **paragraph 1-bis** has been added to Article 256, which punishes the exceeding of certain quantitative thresholds in temporary storage facilities, etc., making it easier to commit the offence (and therefore making the entity liable).
- **Art. 256-bis** (illegal waste incineration) – *new as a predicate offence*: it was already an offence under the Criminal Code (Art. 256-bis TUA introduced in 2013) but had not been included in the 231 catalogue until now. Now, Decree Law 116/2025 has expressly included it among the offences that give rise to corporate liability. This is particularly relevant in combating *waste burning* in areas such as the 'Terra dei fuochi' (Land of Fires).
- **Art. 258** (breach of communication, registration and form requirements) – *amended*: this is the offence of *environmental document falsification* (MUD, loading/unloading registers, transport forms). The penalties have been increased and, if committed in the interests of the company (e.g. to conceal illegal disposal), it remains a significant 231 prerequisite.
- **Art. 259** (illegal cross-border shipments of waste) – *amended*: penalties have also been increased here and some thresholds for punishment have been lowered, with an impact on 231 risk for companies involved in the trade of recovered materials.
- **Art. 259-bis** (Aggravating circumstances for business activities) – *introduced*: provides for increased penalties (and therefore 231 sanctions) if certain environmental offences (e.g. illegal trafficking under Art. 452-quaterdecies of the Italian Criminal Code, illegal management under Art. 256 of the Italian Environmental Protection Code, etc.) are committed within the context of organised business activity. This highlights the desire to crack down harder on eco-crimes committed by companies.
- **Article 259-ter** (Negligent offences relating to waste) – *introduced*: this is a significant change. Punishment is **also** provided for **negligence** in relation to the offences referred to in Articles 255-bis, 255-ter, 256 and 259 of the TUA. In practice, if the offences of abandoning hazardous waste, illegal combustion, unauthorised management or illegal trafficking are committed through **negligence** (e.g. negligence in company management), they still constitute an offence. Consequently, the entity may also be liable under 231 (if the organisation's negligence contributed to the offence). The penalties for the entity will be milder than for intentional offences, but this introduction *greatly expands the range of 231 risks*, as many types of conduct that were previously

only subject to administrative sanctions now become criminally (and administratively) relevant if they are the result of negligent omissions.

- **Other provisions:** The decree also provides that **certain minor environmental offences can be extinguished through administrative prescriptions and payments** (in order to encourage voluntary regularisation), but this does not affect 231 liability if the offence is extinguished at the administrative stage. Furthermore, in response to the fire emergency, **it has extended undercover operations to environmental offences:** Law 146/2006 (Article 9(1)(a) has been amended to include the offences of illegal waste trafficking and related offences among those for which the police and investigative bodies may operate undercover. This strengthening of investigative powers, while not directly amending Legislative Decree 231, will increase the likelihood of discovering environmental crimes committed in the interest of entities, with subsequent liability under 231.

## Other Relevant Updates (2024–2025)

In addition to the changes listed above, there are further regulatory changes in 2024–2025 that have affected Legislative Decree 231/2001 in specific areas:

- **Law No. 166 of 14 November 2024** (in force since 15 November 2024) – Conversion of Decree Law No. 131 of 16 September 2024, containing measures to protect national industrial sectors (*known as the 'Made in Italy Decree'*). This law **strengthened the criminal protection of copyright and industrial rights**, with implications for Article 25-novies of Legislative Decree 231/2001 (*copyright offences*):
- The scope of application of **audiovisual and computer piracy** offences (Articles 171-bis and 171-ter of Law 633/1941) and that of infringements of **scientific or literary works** (Article 171-septies of Law 633/1941) has been expanded, for example by increasing penalties and including new scenarios (such as massive illegal sharing via digital platforms).
- Consequently, Article 25-novies (which includes these articles of the Copyright Law) **increases the financial penalties** applicable to entities and includes new types of conduct. For example, for the unlawful dissemination of copyrighted content for profit, the entity can now be fined up to 600–700 units (previously 500), in parallel with the increase in criminal penalties.
- **Protection of Made in Italy:** Law 166/2024 amended Article 517 **of the Criminal Code** (sale of industrial products with false markings) – an offence already covered by Article 25-bis.1 – and other provisions on the counterfeiting of geographical indications, in order to protect Italian products. These amendments entail an update of the 231 models of manufacturing companies: although the references in Legislative Decree 231 remain unchanged (Article 25-bis.1 remains), *the scope of punishable conduct and the related penalties are increased*.
- **Law No. 6 of 22 January 2024** (in force since 8 February 2024) – Law against 'eco-vandals' (environmental protests that deface cultural heritage). It introduced penalties for those who destroy, deface or vandalise cultural or landscape heritage, amending the Criminal Code and 231 liability in relation to cultural heritage:
- Article **518-duodecies of the Criminal Code** (*Destruction, dispersion, deterioration, defacement, soiling and unlawful use of cultural or landscape heritage*) has been

*amended*, increasing penalties and also punishing the unauthorised use of cultural heritage (e.g. spraying paint on a work of art in protest).

- **Relevance to 231:** Article 518-duodecies of the Italian Criminal Code was *already provided* for as a predicate offence (from 2022) in Article **25-septiesdecies** of Legislative Decree 231/2001 (Offences against cultural heritage). Law 6/2024 confirmed and strengthened its relevance, also adding two administrative fines for those who pay instead of serving a sentence in cases of minor defacement (dual penalty system). Therefore, an entity (e.g., an event organiser, private museums, etc.) is liable under Article 231 if its senior managers or employees commit vandalism against cultural property in the course of their activities.
- The law has also amended Articles **635** (damage) and **639** (defacement and vandalism) **of the Criminal Code**, introducing specific aggravating circumstances if the offence concerns cultural/landscape heritage. These aggravating circumstances, if applicable, mean that even these common offences fall within the category of *offences against cultural heritage*. Article 25-septiesdecies of Legislative Decree 231 expressly includes offences against cultural heritage as defined by the Criminal Code, therefore even aggravated damage pursuant to Article 635(2)(3) of the Criminal Code (cultural heritage) is relevant to 231.

## Conclusions and Summary of Corrections

The checks carried out confirm all the regulatory changes listed, with some corrections to previous inaccuracies:

- **Legislative Decree 19/2023 (not 24/2023)** – This is the decree that introduced the new corporate offence of *'false declarations for the preliminary certificate'* in Article 25-ter. The reference to a non-existent 'Legislative Decree 24/2023' has been corrected with the correct reference.
- **Law 90/2024** – This significantly amended Article 24-bis of Legislative Decree 231, introducing paragraph 1-bis on cyber extortion and increasing penalties.
- **Law 112/2024** – Confirmed the introduction of embezzlement by misappropriation (Article 314-bis of the Italian Criminal Code) and the related EU aggravating circumstance, with inclusion in Article 25 of Legislative Decree 231.
- **Law 114/2024** – Confirmation of the repeal of abuse of office (Article 323 of the Criminal Code) from 25/8/2024 and the amendment to trafficking in illicit influences. Article 25 of Legislative Decree 231 has been updated accordingly (removal of the reference to abuse of office).
- **Legislative Decree 141/2024** – Verified that it introduced excise offences in Article 25-sexiesdecies of Legislative Decree 231. The technical details (new thresholds, definitions of tax warehouses, etc.) require further study, but the relevance of the intervention is confirmed.
- **Legislative Decree 81/2025** – Confirmed the existence and entry into force. It affected the aggravating circumstances of smuggling (Article 88 of Legislative Decree 141/2024), with repercussions on Article 25-sexiesdecies. Further details (e.g. which new circumstances are aggravating) can be examined in the ministerial reports, but for the purposes of our summary, it is clear that *these aggravating circumstances now also fall within the scope of 231*.
- **Decree Law 116/2025 ('Terra dei Fuochi')** – Confirmed and detailed extensively: from new environmental offences (Articles 452-septies, 452-terdecies, 255-bis, 255-ter,

256-bis, 259-ter of the Consolidated Environmental Act, etc.) to increased financial penalties (up to 1000–1200 units for certain offences) and additional investigative tools. This is a reform of the environmental criminal law system in Italy.

In conclusion, **all regulatory changes from 2020 to 2025 have been incorporated into Legislative Decree 231/2001**, significantly expanding the list of predicate offences and tightening the penalty regime. The above information has been verified with official and doctrinal sources in order to present a comprehensive and accurate picture. The corrections made (exact numbering of decrees, dates, location of regulations) ensure the **legal accuracy** of the summary provided.