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INTRODUCTION

This Appendix sets out the main forms of conduct which could potentially constitute a Crime in the different jurisdictions in which the Terna Group operates, and which the GCP takes into account.

The Crimes described within this Appendix could be committed by any Company Representative or Third Party; therefore, TERNA considers it necessary to prevent such Crimes in order to manage its business honestly and with integrity, and with the further objective of preserving the reputation of the entire Group in which Terna operates.

The main ways in which each of the potentially relevant crimes may be committed are identified below, merely by way of example.

I. CRIMES OF CORRUPTION

The Terna Group is committed to fighting corruption and adopts a zero-tolerance approach towards any corrupt behaviour.

Terna and the Non Italian Companies are subject to the regulations in force in the countries where they operate, including the laws ratifying International Conventions concerning corruption against the Public Administration as well as corruption between private individuals¹.

At a general level, Anti-Bribery Laws impose a prohibition on making, offering, promising payments or other benefits, directly or indirectly, to public or private persons for the purpose of inducing them to perform their function improperly in order to secure an improper advantage, or rewarding them for performing it.

(i) Corruption (including Bribery) of Public Official

Where the corrupt act is perpetrated against or by Public Officials, we speak of public corruption.


In this context, a distinction is made between active corruption, which consists of corrupting or attempting to corrupt/bribe a Public Official in order to obtain an undue advantage from the latter; and passive corruption/bribery, which describes the conduct of a Public Official who unduly receives money or other benefits, or accepts the promise thereof, on their own behalf or that of a third party.

In both cases, the purpose of the corrupter's conduct is to induce the Public Official to perform his/her public function improperly, or to reward him/her for having done so, or in order to influence the Public Official in an official act (or omission) or induce him/her to take any decision in breach of official duty.

(ii) Corruption between private individuals

This form of corruption can occur in the context of relationships between private parties

¹ Among them: (i) the Organisation for Economic Co-operation and Development Convention on Combating Bribery of Foreign Public Officials in International business transactions; (ii) the United Nations Convention Against Corruption; (iii) the Foreign Corrupt Practices Act enacted in the United States; (iv) the UK Bribery Act enacted in the United Kingdom; and their subsequent amendments and supplements (together, the 'Anti-Bribery Laws').

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In this context, corruption is active where a person promises, offers or procures, directly or indirectly, to a person holding a senior position in a company, any undue advantage, for oneself or for a third party, in order to induce one to perform or refrain from performing an act in breach of the obligations inherent in one's office or the obligations of loyalty.

Conversely, passive corruption in the private sector consists in accepting the promise of or receiving, for oneself or others, money or other benefits not due, in order to perform or omit an act in breach of the obligations inherent in one's office or obligations of loyalty.

(iii) Influence peddling

Another relevant offence within the scope of crimes of corruption is influence peddling (or trading in influence), which consists of promising, offering, giving, soliciting or accepting an undue advantage, either directly or indirectly, in return for the abuse of a person's real or supposed influence over a public official or public authority, with the aim of obtaining an undue advantage for oneself or for others.

This conduct, which is recognised by the main international conventions on fighting the corruption of foreign public officials in international business transactions, poses a significant threat to the integrity of public administration and the fairness of public decision-making processes.

States must implement control measures to punish such conduct and ensure its prevention, promoting transparency and ethics in both the public and private sectors.


Therefore, whenever a person seeks to exploit their links and relationships with a public official or a person in charge of a public service in order to obtain money or other advantages for themselves or for others, by means of payment for their "mediation", this constitutes a crime. This is a multi-party crime: the law punishes the conduct of both the corrupter and of the mediator or intermediary.

II. OTHER CRIMES AGAINST PUBLIC ENTITIES

In addition to crimes of corruption, a company could also be held liable for **other crimes against Public Entities**, often characterised by fraudulent conduct aimed at obtaining undue economic advantage or administrative favours. These crimes occur when a company misleads a Public Entity through misrepresentation, deception or false statements in order to obtain a benefit to which it is not entitled. These crimes are often connected with obtaining public commissions, subsidies or funding and occur, for example, when a company applies for and obtains public funding for which it is not eligible by means of false declarations, or when it uses public funds which it has obtained for a purpose wholly or partially different from the one indicated in the subsidy agreement.

The most frequently occurring forms of unlawful conduct include:

- The submission of false or incomplete declarations to access public funding;
- The falsification of documentation to obtain aid, subsidies or favours;
- The misuse of any public funds received, by using them for purposes other than those set out in the relevant agreements or calls for tender;
- Failure to declare any changes that would result in a loss of eligibility for the benefit obtained;

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- The manipulation of public tenders, through unlawful agreements or the distortion of information.

III. ACCOUNTING FRAUD

Accounting fraud consists of the intentional manipulation of financial statements or other accounting documents with the aim of providing a false or misleading representation of the company's financial situation to the detriment of investors, creditors, shareholders, supervisory authorities and other interested parties.

This conduct may include, among other things, altering financial statements, creating fictitious transactions, or concealing relevant information.

Accounting fraud can manifest itself in various ways including, but not limited to:

- the omission of invoicing or accounting entries in order to conceal revenues or costs;
- the alteration of financial statement data in order to obtain economic advantages, e.g. bank financing;
- the overstatement of profits or omission of significant losses;
- the intentional omission of relevant information which could affect the assessment of the financial statements;
- the concealment of events or circumstances potentially harmful to the company;
- the cover-up of illegal behaviour by management, such as the alteration of accounting documents;
- misleading or deceptive communications with stakeholders, stock exchange authorities or other third parties.


IV. MONEY LAUNDERING, RELATED CRIMES AND TERRORIST FINANCING

In general, **money laundering** refers to conduct through which the proceeds of unlawful activities are reintroduced into the market by means of multiple, fractional transactions which appear to be lawful, while actually aiming to prevent any reconstruction of the real source of the proceeds and to conceal the unlawful origin of the money, goods or other assets.

Anti-money laundering legislation can be very broad, depending on the jurisdiction in question. In fact, in some countries it could in theory constitute **money laundering** to carry out any kind of transaction (purchase, use, possession, transfer, etc.) on assets if it is known or even suspected that these assets may originate from illegal activities, whether completed or ongoing.

When the proceeds of a crime are created by the same person concealing their illicit origin, such a conduct is punished in certain Countries as **self-money laundering**.

Finally, there is a potential link between the phenomenon of money laundering and **terrorist financing**, defined as any activity aimed at disbursing, collecting, raising, intermediating, depositing or holding funds or economic resources in any manner whatsoever, directly or indirectly, with the intention of using such funds or economic resources to support terrorist acts or organisations as provided for by criminal law, regardless of the actual use of the funds and economic resources for the commission of such conduct.

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V. ORGANISED CRIME, ALSO OF A TRANSNATIONAL NATURE

Organised crime crimes are forms of criminal manifestations based on the association in structured groups of persons acting for the purpose of committing one or more serious crimes aimed at obtaining a financial or other material advantage.

These Crimes become transnational if they are committed: (i) in more than one State; (ii) in only one State, but a substantial part of their preparation, planning, direction or control takes place in another State; (iii) in only one State, but with the involvement of an organised criminal group which carries out its criminal activities in a number of States; (iv) in only one State, but producing substantial effects in another State.

VI. VIOLATIONS OF WORKERS' FUNDAMENTAL RIGHTS

In the corporate and production sphere, a variety of criminally relevant offences can be committed arising out of crimes against individuals. These result in violations of workers' fundamental rights and mainly concern the practices of forced labour (consisting, in particular, of the coercion of labour through the use of violence or intimidation or other means, such as the confiscation of identity documents) and of the exploitation of workers, with a particular focus on production contexts and supply chains.

As a general rule, Non Italian Companies may incur liability in cases of: (i) the exploitation of workers by taking advantage of their state of physical or psychological need (often with inadequate compensation and excessive working hours, in violation of labour laws); (ii) the coercion of labour by means of threats, abuse of authority or violence; and (iii) the coercion of labour from illegally resident foreign citizens using the threat of reporting them to the competent authorities. The purposes of the relevant conduct may be manifold, including the employment of cheap labour or labour that is so enslaved that it does not refuse any request.


It is also common for such crimes to occur through contracted third parties; therefore, preventive measures and due diligence must be implemented in the selection of suppliers and in the management of personnel, while internal protected reporting (whistleblowing) channels must also be adopted to report abuses.

According to the main international standards, such as International Labour Organization (ILO) Conventions Nos. 29 and 105 on forced labour, the United Nations Convention Against Transnational Organized Crime (UNTOC), and the UN Guiding Principles on Business and Human Rights, such conduct constitutes a serious breach of human rights and may result in criminal or administrative liability for both the individual and the organisation.

VII. TAX CRIMES

Tax crimes are introduced by each State to protect its financial interests from fraudulent conduct aimed at evading the payment of taxes or duties.

The individual crimes vary for each State, but may consist, for example, of: tax evasion; failure to file obligatory tax returns; filing fraudulent returns; issuing invoices or other accounting documents for non-existent transactions; or the improper use of tax credits or undue refunds.

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The threshold of criminal relevance for failure to comply with a tax obligation may vary depending on jurisdiction, and may require exceeding a certain minimum amount of tax evaded, repetition of the conduct, concealment of taxable income, or falsification of records or other documents with tax relevance.

VIII. MARKET ABUSE

Market Abuse crimes consist of the misuse of information addressed to the financial market, which is likely to alter the market's transparency, integrity and proper functioning. These crimes are regulated by international and local financial regulations, including Regulation (EU) No. 596/2014 (MAR - Market Abuse Regulation) for EU countries, and equivalent regulations in other non-EU jurisdictions.

The crimes relevant to the configuration of Market Abuse Crimes generally refer to:

(i) the purchase or sale of financial instruments on the basis of **"privileged information"**, so categorised because it is not public or because it has been unlawfully communicated (so-called Insider Trading); (ii) the alteration of the mechanism for determining the price of financial instruments through the dissemination of false or misleading information; (iii) the execution of purchase or sale orders that result in or are intended to result in the dissemination of false or misleading indications as to the offer, demand or price of financial instruments, or the setting of the price of one or more financial instruments at an abnormal or artificial level, either higher or lower than that which would be the market price.

By way of example, the Market Abuse Crimes may be committed where a Company Representative (i) discloses inside information about an imminent acquisition to a relative/acquaintance, inducing him/her to purchase financial instruments; (ii) disseminates false information with regard to the financial situation of a company in order to influence the price of financial instruments issued by that company; or (iii) disseminates false or misleading information about a competitor in order to damage its reputation in the market in which it operates.


markets, and therefore directly subject to the obligations provided for by the regulations on market abuse. Although subsidiary Non Italian Companies are not generally listed issuers, they could nevertheless be involved — even indirectly — in the commission of Market Abuse Crimes, if: they have access to Privileged Information concerning the Parent Company or other listed companies in the Group; they take part in extraordinary, industrial or financial transactions with an impact on the Parent Company's financial instruments; they manage or disseminate communications that are relevant to the financial market.

Non Italian Companies must therefore adopt appropriate conduct to ensure the utmost confidentiality and propriety in the management of sensitive information, helping to protect the reputation and financial compliance of the Group as a whole.

IX. CRIMES CONCERNING HEALTH AND SAFETY IN THE WORKPLACE

Crimes concerning health and safety in the workplace result from failure to comply with the requirements set out in the legislation to protect the mental and physical well-being of workers, with the goal of preventing accidents, injuries and occupational illnesses.

Criminally relevant offences may vary across different legal systems, but they are generally based on non-compliance with minimum safety and prevention measures, a failure which poses a real risk to employee health.

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These Crimes may result from a plurality of conducts attributable to Non Italian Companies, including (i) the failure to provide workers whose duties involve contact with hazardous materials with protective gloves and masks; (ii) the failure to provide workers with the equipment necessary for their safety (iii) the failure to provide the work area with a first aid kit; (iv) the use by workers of dangerous machinery in the absence of instruction on how to use it safely; (v) the failure to subject workers to periodic specialist examinations to monitor their health and their psychological and physical fitness to perform the activities assigned to them.

There may be a variety of reasons behind the relevant conduct, including reducing costs, increasing productivity, and speeding up work processes to the detriment of workers' health and safety.

Responsibility in terms of occupational health and safety is not limited to the internal company organisation, but extends to the supply chain too, especially in international contexts where operational activities are entrusted to local suppliers, subcontractors or partners. In fact, in many jurisdictions, a contracting company can be held jointly liable for any breaches of safety rules committed by third parties operating under its control or on its behalf.

XI. ENVIRONMENTAL CRIMES

Environmental crimes cover a broad range of activities harmful to the environment, natural resources and biodiversity, and can include, among other things, the destruction of natural habitats; the pollution of air, water or soil; and the unauthorised or improper disposal of hazardous substances or industrial waste.

These Crimes may result from a plurality of conducts attributable to the Non Italian Companies, including (i) the failure to take into account the local fauna when planning the activities to be carried out and selecting the areas in which to operate, carrying out activities that are harmful to the habitat of protected animal species, putting their very existence at risk; (ii) the irregular disposal of waste produced by the Non Italian Company or the creation of an illegal site for the storage of waste.

The purposes of the relevant conduct can be manifold, including reducing costs, increasing productivity and speeding up work processes.

XII. CYBERCRIMES

Cybercrimes consist of criminal activity characterised by the misuse of information technology components (hardware and software).

In this context, a distinction is made between (i) unlawful conduct involving computer technology, and (ii) unlawful conduct committed by means of a computer or similar tools.

For instance, Cybercrimes could be committed if a Company Representative: (i) installed illegally copied software on work equipment; (ii) accessed a competitor's computer system by hacking it; (iii) introduced a computer virus into a competitor's computer system; (iv) hacked a competitor's computer system in order to gain access to its contents.