

ALCANTARA S.p.A.

Organisation, Management and Control Model  
pursuant to Legislative Decree No. 231 of 8 June 2001

**SPECIAL PART**

6<sup>th</sup> Adaptation and updating of the Model adopted by the Board  
of Directors with resolution of 30 September 2005

INTRODUCTION

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## CONTENTS

Objectives .....	3
Mapping of activities at risk .....	3
Crimes at potential risk .....	3
Protocols and operational implementation guidelines .....	5
Procedures .....	6
Example list .....	10



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## INTRODUCTION

### Objectives

The objective of this Special Section of the Organisation, Management and Control Model (hereinafter "Model 231") is to ensure that all the recipients, identified in the General Section (Employees, Corporate Bodies, Collaborators, etc.), have knowledge and awareness of the various types of offences at potential risk in order to adopt, also in compliance with the Code of Ethics and the 231 prevention protocols, rules of conduct that are consistent with preventing the occurrence of the offences considered by the Decree itself.

Specifically, it also aims to:

- allow, during the risk mapping phase, the identification, on the basis of a common and shared information on the types of offences, of the specific areas considered at risk and of the individual offences that can hypothetically be linked to them;
- provide the Supervisory Board, and the company departments that cooperate with it, with the executive tools to carry out control, monitoring and verification activities.

### Mapping of activities at risk

The identification of the specific areas considered to be at risk and of the individual offences that can hypothetically be linked to them constitute the starting point for carrying out a concrete and detailed analysis of the Company. On the basis of the results, it is also possible to identify the internal preventive measures that the acting subject, if determined to commit a crime, must violate in order to give rise to administrative liability punishable under the provisions of Legislative Decree 231/01.

This map is intended to be the necessary key to identify the source of risks and the permanent basic tool for any possible preventive action by all internal bodies.

### Offences at potential risk

In accordance with the provisions of Article 6 of Legislative Decree 231/01, the activities carried out within the Company have been analysed in order to identify those which may be considered exposed to the possibility of relevant offences.

The methodological approach was to determine the potential "**residual risk**" for a specific category of offence, placing it in a low - medium - high risk band. This was done using the Control & Risk Self Assessment method with reference to the international model Co. So. Report.

The detailed reconstruction of the Company's activities, has allowed to determine, theoretically and abstractly, in the corporate and operational context of ALCANTARA, the activities at risk of crime that may potentially occur in relation to the categories of offences listed below, for which the "Model 231" shall demonstrate its preventive effectiveness. These activities are

- crimes committed in relations with the Public Administration and against its assets (Articles 24 and 25 of the Decree) - **Special Section A;**
- corporate crimes (art. 25 *ter* of the Decree) - **Special Section B;**
- crimes against the individual (article 25 *quinquies* of the Decree) - **Special Section C;**
- crimes of manslaughter and serious or very serious negligent injury, committed in violation of the rules protecting health and safety at work (article 25 *septies* of the Decree) - **Special Section D;**
- the crimes of receiving, money laundering and use of money, goods or benefits of unlawful origin and the crime of selflaundering (art. 25 *octies* of the Decree) - **Special Section E;**
- computer crimes and unlawful data processing (Article 24 *bis* of the Decree) - **Special Section F;**
- crimes related to violation of copyright (article 25 *novies* of the Decree) - **Special Section G;**
- the crime of inducing persons not to make statements or to make false statements to the judicial authorities (art. 25 *decies* of the Decree) **Special Section H;**
- crimes against industry and commerce (art. 25 *bis* 1 of the Decree) **Special Section I;**
- crimes relating to falsification of identification instruments or signs (art. 25 *bis* of the Decree) **Special Section J;**
- environmental crimes (article 25 *undecies* of the Decree) - **Special Section K;**
- the crime of employment of citizens of third countries whose stay is irregular (art. 25 *duodecies* of the Decree) - **Special Section L;**
- the crime of racism and xenophobia (art. *terdecies* of the Decree) - **Special Section M;**
- tax crimes (art. 25 *quinquiesdecies* of the Decree) - **Special Section N.**

The following types of offences envisaged by the Decree are described in - **Special Part O - Other Offences**, since from the analysis of the crimes at potential risk,

they cannot be carried out or are difficult to configure in the operating context of ALCANTARA, are:

- organised crime offenses (Article 24 *ter* of the Decree);
- offences with the purpose of terrorism or subversion of the democratic order (art. 25 *quater* of the Decree);
- market abuse (art. 25 *sexies* of the Decree);
- transnational organised crime offences;
- practices of mutilation of female organs (Article 25 *quater* 1 of the Decree);
- offences relating to fraud in sporting competitions, unlawful gaming or betting and gambling using prohibited devices
- offence of smuggling (Article 25 *sexiesdecies* of the Decree).

### Protocols and operational implementation guidelines

For the offences, indicated in the special section from letter A to letter N, specific "protocols and operational implementation guidelines" are provided for, i.e. principles that must be observed by the various organisational units of ALCANTARA *S.p.a.* in carrying out their assigned responsibilities.

These preventive control protocols, drawn up by category of offence with an indication of the possible areas in which the offence may be committed, the processes in general concerned, the company structures involved, the organisational and control principles, the behavioural principles and the relevant supporting procedures, are completed by information flows to the company's Supervisory Board and will strengthen the special part of the "Model 231".

The purpose of these control protocols, designed to prevent offences, is to set out the general principles of conduct defined in the Code of Ethics and take into account not only the current legal and regulatory framework but also the provisions issued by trade associations:

- capable of ensuring the necessary separation between operational and control functions and avoiding situations of conflict of interest in the allocation of responsibilities;
- able to identify and manage the risks taken or to be taken in the different operational segments;
- that establish control activities at each operational level and allow the unambiguous and formalised identification of tasks and responsibilities, in particular in the tasks of controlling and correcting irregularities detected
- that ensure reliable information systems and appropriate reporting procedures to the different management levels to which control functions are attributed;

- which ensure that anomalies detected by the operating units or other control officers are promptly brought to the attention of appropriate levels of the company and promptly dealt with;
- that allow the recording of every management fact and, in particular, of every operation with an adequate degree of detail, ensuring its correct attribution in terms of time.

The protocols defined below supplement and do not replace the provisions of current legislation and existing company procedures, where compatible with them.

## Procedures

Company procedures must pursue the performance of activities in compliance with the provisions of the law in force, as well as with the principles contained in the Code of Ethics.

It is the responsibility of all the corporate functions involved in the activities referred to in the procedure, each within the scope of its competence, to observe and ensure observance of its content and to promptly report to the Supervisory Board any event likely to affect the operation and effectiveness of the procedure itself, in order to stimulate the appropriate measures with regard to any amendment and/or integration of the procedure itself.

Any changes/additions made will be promptly communicated to those involved.

In the event of circumstances

- not expressly regulated by the procedure
- which lend themselves to doubtful interpretation/application;
- such as to give rise to objective and serious difficulties in applying the procedure itself.

each person involved in the application of the procedure is obliged to promptly report the occurrence of such circumstances to the Company's Management.

Each corporate function is responsible for the truthfulness, authenticity and originality of the documents and information provided in the performance of the activities for which it is responsible.

The procedure must take into account the "general principles of control" which, by way of example and without limitation, may be identified as follows:

Responsibility: the allocation of responsibilities must be inspired by criteria of organisational efficiency, identification of roles, unambiguousness of the supervision of the activities relating to the process.

Separation of functions/roles: responsibilities must be defined and distributed, avoiding functional overlaps or operational allocations that concentrate critical activities, at various levels of the transaction, and subsequent controls, in a single entity.

In particular, the tasks that are incompatible are:

- authorisation and operational management;

- management of tangible/intangible assets or treasury management related to the activity;
- accounting for operations and related management control reporting;
- control of non-accounting management processing.

Authorisations: specific authorisation or supervision levels must be identified, commensurate with the characteristics and type of transactions.

Traceability and verifiability: transactions must be traceable in terms of operational choices; adequate documentary support must be provided to ensure verifiability in terms of appropriateness, consistency and accountability.

Integrity and completeness of data: consistency control and reconciliation mechanisms must be in place to ensure the integrity and completeness of the data managed.

The above-mentioned conditions constitute the essential elements of the internal control system inherent in the process covered by the procedure, aimed at to ensure efficient and effective governance of the process, with a view to the effective implementation of the "exemption" purpose of the "231 Model".

The Company Management and the Heads of the Functions concerned shall communicate in writing to the Supervisory Board

- the information required to complete the prevention protocols and which is indicated in the specific offence sections
- any information concerning exceptions to or violations of the control and conduct principles laid down in the control protocols, in the Code of Ethics.

### Structure

The special part of the 231 Organisational Model has been improved by assigning the organisational and control principles of its own competence to each specific company function concerned, where necessary. In addition, for each family of offences, the relevant articles of the Criminal Code to which reference should be made have been introduced.

### New regulations

From November 2019 to the first half of 2020, all the regulations considered relevant for the purposes of Legislative Decree 231/2001 and the compliance of the 231 Organisational Model were considered.

Below we indicate in summary, by families of offences and specific special part, the updates made since the last version of the Organisational Model (November 2019).

**Special Section A**

Offences committed in relations with the Public Administration and against its assets (Articles 24 and 25 of the Decree)

Introduced for each type of offence the relevant article of the Criminal Code and the new Procurement Code (moved from Schedule B).

**Special Section B**

Corporate offences (Article 25 *ter* of the Decree)

Introduced for each type of offence the relevant article of the Criminal Code and amended, following Law No. 3/2019, the following offences: "bribery among private individuals" and "incitement to bribery among private individuals".

**Special Section C**

Crimes against the personality of the individual (Article 25 *quinquies* of the Decree)

Introduced for each type of offence the relevant article of the Criminal Code.

**Special Section D**

Crimes of manslaughter and grievous or very grievous bodily harm, committed in violation of the rules for the protection of health and safety at work (Article 25 *septies* of the Decree)

Introduced for each type of offence the relevant article of the Criminal Code and the chapter "Emergency - COVID 19".

**Special section E**

Offences of receiving, laundering and using money, goods or benefits of unlawful origin (Article 25 *octies* of the Decree) and offence of selflaundering

Introduced for each type of offence the relevant article of the Criminal Code.

**Special Section F**

Computer crimes and unlawful processing of data (Article 24 *bis* of the Decree)

Not amended.

**Special Section G**

Crimes in violation of copyright (Article 25 *novies* of the Decree)

Introduced for each type of offence the relevant article of the Criminal Code.

**Special Section H**

Offence of inducement not to make statements or to make false statements to the Judicial Authorities (Article 25 *decies* of the Decree)

Introduced for each type of offence the relevant article of the Criminal Code.

**Special Section I**

Crimes against industry and trade (Article 25 *bis* 1 of the Decree)



Introduced for each type of offence the relevant article of the Criminal Code and Article 12 of Law no. 9/2013.

**Special Section J**

Crimes relating to falsification of instruments or signs of recognition (Article 25 *bis* of the Decree)

Introduced for each type of offence the relevant article of the Criminal Code.

**Special section K**

Environmental offences (Article 25 *undecies* of the Decree)

Introduced for each type of offence the relevant article of the Criminal Code and added the following offences: "culpable offences against the environment" and "aggravating circumstances".

**Special section L**

Crime of employment of third country nationals whose stay is irregular (Article 25 *duodecies* of the Decree)

Introduced for each type of offence the relevant article of the Criminal Code.

**Special section M**

Crime of racism and xenophobia (Article 25 *terdecies* of the Decree)

Not amended.

**Special Section N**

Tax crimes (art. 25 *quinqüesdecies* of the Decree)

Added by Decree Law No. 124/2019 and converted by Law No. 157/2019).

**Special Part O - Other Crimes**

1. Organised crime offences (Article 24 *ter* of the Decree);
2. Crimes for the purpose of terrorism or subversion of the democratic order (art. 25 *quater* of the Decree);
3. Market abuse (art. 25 *sexies* of the Decree);
4. Art. 10 Law no. 146 of 16 March 2006 "transnational crimes";
5. Practices of mutilation of female genital organs (art. 25 *quater* 1 of the Decree);
6. Offences relating to fraud in sporting competitions, illegal gaming or betting and gambling with prohibited devices (art. *quaterdecies* of the Decree);
7. Offences of "smuggling" (Article *sexiesdecies* of the Decree).

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**Example list**

In addition, for a better understanding of this "Model 231" special section, an illustrative list is given below:

Public Administration Entities

For the purposes of criminal law, a "Public Administration Entity" is commonly considered to be any legal entity which is in charge of public interests and which carries out legislative, jurisdictional or administrative activities by virtue of rules of public law or authoritative acts.

By way of example, the following bodies or categories of bodies may be indicated as being part of the Public Administration: Institutes and schools of all levels and educational institutions - Entities and administrations of the State with autonomous system (Ministries, Community Policies Department, Competition and Market Authority, Authority for Electricity and Gas, Authority for Guarantees in Communications, Bank of Italy, *Consob* [National Commission for Companies and the Stock Exchange], Authority for the Protection of Personal Data, Inland Revenue Agency, *IVASS* [Insurance Supervisory Authority], Insurance Supervisory Authority, *COVIP* [Supervisory Commission on Pension Funds], Regions, Provinces, Municipalities, Mountain Communities, and their consortia and insurances, Chambers of Commerce, Industry, Crafts and Agriculture, and their associations, All national, regional and local non-economic public bodies, such as: *INPS* [National Social Security Institute], *CNR* [National Research Council], *INAIL* [National Institute for Insurance against Labour Accidents], *INPDAl* [National Welfare Institute for Managers of Industrial Companies], *INPDAP* [National Welfare and Assistance Institute for Public Administration Employees], *ISTAT* [National Institute of Statistics], *ENASARCO* [National Board of Assistance for Commercial Agents and Representatives], *ASL* [Local health authority], Authorities and State Monopolies and *RAI* [Italian Radio and Television].

Given that this list of public bodies is purely illustrative, it should be noted that not all natural persons acting in the sphere of and in relation to the aforementioned bodies are persons against whom (or by whom) the criminal offences under Legislative Decree 231/01 are committed. In particular, the figures that are relevant for this purpose are only those of Public Officials and Persons in Charge of a Public Service.

In this regard, further clarifications are provided.

Public Officials

Pursuant to Article 357 (1) of the Criminal Code, a public official is considered to be "for the purposes of criminal law" anyone who exercises "a legislative, judicial or administrative public function".

The second paragraph then goes on to define the notion of "public administrative function".

On the other hand, no similar definitional activity has been carried out to specify the notion of "legislative function" and "judicial function", since the identification of the persons exercising them has not usually given rise to particular problems or difficulties.

Therefore, the second paragraph of the article under review specifies that, for the purposes of criminal law, "an administrative function is a public function governed by rules of public law and authoritative acts and characterised by the formation and manifestation of the will of the Public Administration or by its performance by means of authoritative or certifying powers".

This last regulatory definition identifies, first of all, the "external" delimitation of the administrative function. This delimitation is implemented by recourse to a formal criterion that refers to the nature of the discipline, whereby an administrative function is defined as public if it is governed by "rules of public law", i.e. by those rules aimed at the pursuit of a public purpose and the protection of a public interest and, as such, as opposed to rules of private law.

The second paragraph of Article 357 of the Criminal Code then translates into regulatory terms some of the main criteria identified by case law and doctrine to differentiate the notion of 'public function' from that of 'public service'.

"Public functions" are therefore defined as those administrative activities which respectively and alternatively constitute the exercise of: deliberative powers, authoritative powers and certifying powers.

In the light of the principles set out above, it can be said that the most problematic category of persons is certainly those who hold a "public administrative function".

In order to provide a practical contribution to the resolution of any "doubtful cases", it may be useful to recall that the status of public officials is assumed not only by persons at the top political and administrative levels of the State or of territorial bodies, but also - always referring to an activity of another public body governed by public rules - by all those who, on the basis of the articles of association and the delegations it allows, legitimately form the will and/or externally convey it by

virtue of a power of representation (e.g. the members of a hospital board of directors: Criminal Court of Cassation, Section VI, no. 11462 of 15 December 1997).

Finally, it seems to be stated in this context that other persons who, although of a far from low rank, perform only preparatory tasks for the formation of the will of the entity (and thus administrative secretaries, surveyors, accountants and

engineers, unless, in specific cases and for individual tasks, they do not "form" or manifest the will of the Public Administration), do not assume the qualification under consideration.

Offences that can only be committed by or towards public officials: Extortion,. Corruption for the exercise of a function, Corruption for an act contrary to official duties, Corruption in judicial proceedings and Incitement to corruption.

### Persons in charge of a public service

The definition of the category of "persons in charge of a public service" can be found in Article 358 of the Criminal Code, which states that "persons in charge of a public service are those who, for whatever reason, provide a public service. The term 'public service' is to be understood as meaning an activity governed in the same way as a public function, but characterised by the absence of the powers typical of the latter, and excluding the performance of simple orderly tasks and the performance of merely material work".

The legislator specified the concept of "public service" by means of two sets of criteria, one positive and one negative. In order for the "service" to be defined as public, it must be governed - in the same way as the "public function" - by rules of public law, but with the differentiation relating to the lack of deliberative powers proper to the public function.

The legislature also specified that the performance of "simple tasks of an orderly nature" or the "performance of merely material work" could never constitute a "public service".

With reference to the activities carried out by private entities on the basis of a concessionary relationship with a public entity, it is considered that for the purposes of defining as a public service the entire activity carried out within the framework of that concessionary relationship, it is not sufficient to have an authoritative act of subjective investiture of the public service, but it is necessary to ascertain whether the individual activities in question are in turn subject to a public-type discipline.

Jurisprudence has identified the category of persons in charge of a public service, placing the emphasis on the nature of the instrumentality and accessory nature of the activities compared to the public one in the strict sense.

It therefore indicated a series of "revealing indices" of the public nature of the entity, for which the case history on the subject of publicly-owned joint-stock companies is emblematic.

In particular, reference is made to the following indicators:

- a) the subjection to control and guidance for social purposes, as well as to a power of appointment and revocation of directors by the State or other public bodies;
- b) the presence of an agreement and/or concession with the Public Administration;
- c) financial contribution by the State;
- d) the immanence of the public interest within the economic activity.

On the basis of the above, the discriminating element for indicating whether or not a person has the status of "person in charge of a public service" is represented, not by the legal nature assumed or held by the entity, but by the functions entrusted to the person, which must consist in the care of public interests or the satisfaction of needs of general interest.

The offences that can be ascribed to public service officers are the same as those indicated in the previous point.