

ORGANIZATIONAL MANAGEMENT AND CONTROL MODEL EX D.LGS. 231/01

Adopted by



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1. IL CONTESTO GENERALE

1.1 La norma

The "administrative responsibility of legal entities, companies and associations also without legal personality" according to Legislative Decree 231/01, concerns the commission, or attempted commission, of some crimes committed in their interest or to their advantage by subjects who hold functions of representation, administration or management of the company or of an organizational unit with financial autonomy.

Also subject to the same legislation are the persons who exercise, even *de facto*, the management and control of the entity or the figures subjected to the direction or supervision of the aforementioned persons. In the case of interest, as specified above, these are the so-called "predicate offenses" committed, in fact, in the interests of the company or to its advantage.

On the other hand, as is evident, the legislation excludes that the company answers if the identified "predicate offenses" are carried out in the exclusive interest of the individual or third parties.

The provisions of the law contain profiles of great novelty and of extreme importance in national law, since they introduce the possibility that a company (including, in general, legal persons, companies and associations, even without legal personality)) a generically defined "administrative" (but *de facto* criminal) responsibility is assigned that is different, independent and concurrent with respect to that of natural persons and consequent to specific offenses committed by legal representatives or employees for the benefit of the company itself.

The responsibility of the company does not derive from the commission of all the crimes committed by those who work for the company itself, but because it exists, precise objective and subjective elements must be integrated. In fact, it must be a specific crime:

- Crimes committed in relations with the Public Administration (Article 24 of Legislative Decree No. 31/2001).
- IT crimes and illicit data processing (Article 24-bis, Legislative Decree 231/2001).
- Organized crime offenses (Article 24-ter, Legislative Decree No. 231/2001).
- Crimes committed in relations with the Public Administration (Article 25, Legislative Decree 231/2001).
- Counterfeit crimes in money, public credit cards, stamps and instruments or signs of recognition (Article 25-bis, Legislative Decree 231/2001).
- Crimes against industry and trade (25-bis.1., Legislative Decree No. 231/2001).
- Corporate offenses (Article 25-ter, Legislative Decree 231/2001).
- Crimes with the purpose of terrorism or subversion of the democratic order envisaged by the penal code and by special laws (Article 25-quater, Legislative Decree 231/2001).
- Mutilation practices of female genital organs (Article 25-quarter.1, Legislative Decree 231/2001).

- Crimes against the individual personality (Article 25-quinquies, Legislative Decree 231/2001)
- Crimes of market abuse (Article 25-sexies, Legislative Decree 231/2001).
- Crimes of culpable homicide and serious or very serious negligence, committed with violation of the rules on the protection of health and safety at work (Article 25-septies, Legislative Decree 231/2001).
- Receipt, laundering and use of money, assets or benefits of illicit origin (Article 25-octies, Legislative Decree 231/2001).
- Crimes regarding the violation of copyright (Article 25-novies, Legislative Decree No. 231/2001).

The process to which the norm refers therefore, will be articulated, in practice, in two independent judgments: one against the physical subject investigated and another against the company, with the possibility of reaching, in case of ascertaining a fact offense attributable to the company to a conviction for the sole company that benefited from it.

As highlighted above, financial penalties are envisaged and, in the case of the most serious cases, the prohibition from the exercise of the activity, the suspension or revocation of the authorizations functional to the commission of the offense, the prohibition of contracting with the Public Administration , exclusion from facilitations or subsidies, the prohibition to advertise goods or services, the confiscation and publication of the sentence.

The penalties can however be avoided, where the company adopts behavioral models (self-control procedures) suitable to prevent the crimes in the decree.

In fact, with a view to widespread prevention, the adoption of the aforementioned models by all the recipients of the law is supported by the legislator through various "incentive" mechanisms.

The company, in fact, does not respond, or enjoys an "exempt" condition, if it proves that:

the company's top management has adopted, prior to the commission of the predicate offense, a model of organization and management, constructed in such a way as to be suitable to prevent crimes of the kind that occurred, and has entrusted its own body, with autonomous power of initiative and control, and the responsibility of supervising and taking care of their updating.

- the intruder has committed the crime by fraudulently eluding the organizational model, ie there has been no omission or insufficient supervision by the control body. The adoption and effective application of organizational models produces different effects in relation to the moment in which such adoption and application took place:

If adopted and actually applied before the commission of the offense, the organizational models exempt the collective body from liability, determining the inapplicability of all the sanctions provided for by the decree.

If adopted and actually applied after the commission of the crime (and before the opening of the trial), the organizational models represent a conduct typified by the law to repair the consequences

of the crime. Adopted in conjunction with other restorative measures typified by the law, it produces the inapplicability of the interdictory sanctions and the reduction of the pecuniary sanction.

Finally, if adopted and actually applied after the commission of the offense, the organizational models represent the effort concretely sustained by the collective body in order to prevent the reiteration of the crime and can orient, in a favorable way to the body, the decision of the judge in the matter application of precautionary measures.

Finally, it is recalled that Article 26 of Legislative Decree 231/2001 extends the liability of the collective body to the crime attempted by its employee or collaborator. However, if the entity has reacted to the unlawful conduct committed by the employee or collaborator, preventing the consumption of the crime, the liability of the entity is excluded.

1.2 Adozione del modello

The company Ricci S.p.A., hereafter called Ricci, sensitive to the need to ensure compliance with the law and maximum transparency in carrying out its activities, has decided to prepare the adoption of the Organizational and Management Model (MOG), of the Code of Ethics, of a disciplinary code and a system of supervision of suitability for adequacy of the same, to the changing business reality as required by Legislative Decree 231/2001.

The adoption of the Organization and Management Model is intended as a further opportunity for the company to guarantee transparent management of the same through compliance with current legislation.

The will of the top management and of all employees, aimed at avoiding any contact with the corruptive phenomenon, as well as with other contrary or dystonic phenomena with the current legislation, finds expression both in the written documents and here below and in the conduct of those who work daily in Ricci and with Ricci.

In order to ensure correctness in the planning and execution of the activities and with a view to disseminating and promoting the integrity of the conduct and transparency of the procedures, the Board of Directors of Ricci has determined to put in place the necessary measures to ensure that the Company's operations comply with the most complete compliance with the provisions of the law and with the fundamental ethical principles that must govern company activity, as well as to protect the company assets and the rights of the members.

To this end, the Board of Directors deemed it appropriate to incorporate the provisions of Legislative Decree 231/01 and approved the adoption of a Model of organization, management and control, in accordance with the provisions of articles 6 and 7 of the Legislative Decree n.231/2001; also in compliance with the indications contained in the code of conduct of the construction company adopted by the A.N.C.E. - National Association of Building Constructors, designed to prevent the risk of commission of crimes covered by the Decree itself.

The adoption of the Organization and Management Model also responds to the need to protect the corporate image and to meet the expectations of employees, users and customers aimed at respecting legality.

This through a deep work of raising awareness of all collaborators and all those working in the name and on behalf of Ricci, to adopt correct behavior in order to avoid the commission of wrongdoing. The adoption of the model is also aimed at implementing the reputational requirements of the RICCI company in order to create the conditions for the acquisition of the legality rating.

A copy of the Organization and Management Model, of the documents attached to it, is filed at the Company's headquarters and is available to anyone entitled to consult it.

1.3 Elementi essenziali del Modello

The Model is an organic and integrated system of control over all company activities, aimed at preventing the commission of crimes and offenses, committed by top managers and employees in the interest or for the benefit of the aforementioned legal entity.

The construction of this system takes place through:

- Business mapping
- The identification of Areas at Risk
- The identification and implementation of risk prevention systems, through the creation of procedures and protocols aimed at preventing the commission of offenses for the benefit and in the interest of the company.

To this end it is necessary:

- determine, in all those who work in the name and on behalf of Ricci, in particular those who operate in the Risk Areas, the awareness of being able to incur, in the hypothesis of commission of offenses for the benefit or in the interests of the company, in the application of disciplinary sanctions, not only for themselves, but also towards the company itself.
- to reiterate that such forms of unlawful conduct are strongly condemned by Ricci, since (even if the latter were apparently in a position to take advantage of it), they are in any case contrary to the ethical and social principles, as well as to the provisions of the law; which RICCI intends to follow in carrying out its mission;
- allow the RICCI, thanks to a monitoring action on the Areas at Risk, to intervene promptly to prevent or oppose the commission of the Crimes and Offenses.

The key points of the Model are, in addition to the principles already indicated:

- respect for the principle of separation of functions and their respective powers;
- definition of authorization powers consistent with the responsibilities assigned;
- the activity of sensitizing and disseminating at all company levels the behavioral rules and established procedures;
- verification of company behavior, as well as of the functioning of the Organization and Management Model, with consequent periodic updating (ex post control);

- assignment to the SB of specific supervisory tasks on the effective and correct functioning of the Organization and Management Model.

1.4 Model structure

RICCI has prepared the organization and management model in the preparation of the following documents:

- Ethical Code
- Disciplinary
- General Part, in which the pivotal points of the same are:
 - presentation and structure of the company;
 - organization chart;
 - proxies and powers of attorney;
 - general mapping of areas at risk;
 - appointment, duration, composition and powers of the Supervisory Body
 - blown whistle
- Special Section - divided into "Special Parts A, B, C, D, consisting of the prediction of the types of crime, in which the key points of the same are:
 - types of crime considered to be a possible risk for RICCI
- Impact Analysis-in which the mapping of the risks for the areas of activity is identified and in particular:
 - activities sensitive to crime risk;
 - the principles of behavior to be respected in order to reduce and, where possible, eliminate the risk of committing the crimes.

They are attached to the doc. Impact analysis, the procedures concerning the risk factors that emerged during the mapping phase.

They are also an integral part of the organizational and management model:

 - any further document of a prescriptive nature envisaged in the Integrated Management System manual or the related procedures,
 - the records envisaged in the Integrated Management System manual and related procedures,
 - any document coming from the Board of Directors, determining attributions to the Supervisory Body or to the respective members,
 - any document or registration from the Supervisory Body.

The document structure of the Integrated Management System (SGI) is defined in Section 04 of the SGI Manual.

2. PROFILI AZIENDALI DELLA RICCI

2.1 Attività Lavorativa

Ricci Company, founded in 1986, is a company active in the construction and plant sector.

It has also been operating for 30 years in the design, construction, renovation and maintenance in the construction sector, with acquisitions in the form of GENERAL CONTRACTOR.

Present throughout the country, as well as in some sites abroad, over the years has acquired skills and capabilities that can operate in various sectors, such as:

- Hotelier
- Residential
- Industrial
- Directional service
- Automotive

Each of these sectors presents some peculiarities that Ricci has been able to highlight thanks to its experience, organization and professionalism that distinguishes it.

The company is in fact able to build complete buildings of new buildings for civil or industrial use and renovations of existing buildings (including the conservative restoration of properties characterized by significant historical and / or artistic value).

To this end, Ricci is qualified for the management of the preliminary design phase and during construction.

Since 1991 it has undergone an important transformation, turning its activity also in the field of maintenance and management of real estate assets, in global service, a sector in which it now boasts over ten years' experience.

Ricci, in carrying out its business activities, employs highly qualified personnel, composed of 30 professionals, including Engineers, Architects, Industrial Experts, Surveyors.

Furthermore, RICCI has a workforce of about 90 workers, specialized in the various areas of competence according to the following functions:

- Civil works
- Mechanical installers
- Electricians
- Duct makers
- Joiners
- Window manufacturer.

2.2 Core Business Company

Ricci has as its object the building activity in general, the execution of public and private works, the assumption and management of works also under concession, the assumption, the execution and the management of plant activities, the carrying out of activities study, design and consulting, marketing of products and products related to the activity.

Where the execution of the activities would require the intervention of individuals with specific professional qualifications, Ricci will entrust the execution of the relevant tasks to subjects with the appropriate qualifications, taking into account their respective professional competences and qualifications.

Consequently, for purely indicative and not exhaustive purposes, the company will be able to carry out earthworks with any related works in masonry and reinforced concrete of the current type, demolitions and earthworks; civil buildings, industrial and monumental buildings including installations and of connected and marginal works; masonry works for the production and distribution of energy; special works in reinforced concrete; buildings and road floors railway and airport works: hydraulic works; aqueducts, sewers, irrigation systems: works of defense and hydraulic arrangement; works of agricultural placing, forest and of public green; lifting equipment, purification of water systems, hydroelectric power stations, thermal power stations; electrical installations for power stations; transformation cabins; various apparatuses; external lighting installations; metal carpentry; special topographic surveys; electrical, air conditioning and heating systems, plumbing, fire prevention, special, automation, data transmission. These activities may be carried out in Italy or abroad, both on behalf of third parties and on their own account. Ricci, occasionally and exclusively for the achievement of the main Company purpose, can:

- perform all commercial, industrial, banking, securities and real estate transactions deemed necessary or useful for the achievement of the corporate purpose;
- contract mortgages;
- issue endorsements, sureties, and any other guarantee, including real and/or third party debts;
- assume either directly or indirectly, interests or investments in other companies having a similar object or connected to their own.

All with the absence of carrying out the collection of savings among the public and with the express exclusion of any activity that is protected or that can not be carried out in a corporate form.

2.3 Mission

Ricci mission is to constantly increase its skills aimed at high standing quality Clients and Public Administration, combining quality and sustainability in all sectors in which it operates, focusing on

the design and the use of materials and technologies that allow the fulfillment of the activity, to fit into the surrounding environment in harmony, ensuring a high performance.

The strength of the company is undoubtedly the continuous search for innovative materials and the employment of highly qualified personnel, as well as the consolidated relationship with the most reliable suppliers in the construction industry, and beyond.

To obtain these results Ricci, has implemented a series of actions aimed at:

- guarantee the customer the highest quality of work;
- systematically check the efficiency of organization;
- systematically understand the expressed and unexpressed needs of the Clients;
- improve the characteristics of its activities, in the broadest respect of the prescribed safety requirements, by updating the legislation applicable to the Company;
- involve the suppliers in the effort linked to the implementation of the internal policy;
- involve and motivate all staff in the activities necessary to achieve these objectives;
- sensitize Human Resources to the organization and corporate image;
- comply with the applicable laws and regulations for quality, environment and safety;
- improve its integrated management system;
- monitor and minimize the environmental impacts caused by company activities in line with the available tools.

2.4 Company Governance

Traditional Governance adopted By Ricci S.p.A.

The Company's by-laws provide for the following Corporate Bodies:

- Shareholders' Meeting (body with exclusively deliberative functions, whose powers are by law limited to the most important decisions of social life);
- Board of Directors (has the widest powers of ordinary and extraordinary administration, can delegate its powers in whole or in part individually to one or more of its members);

the Board of Statutory Auditors (with control over the administration of the Company);

Shareholders' Meeting

The Assembly is the body made up of the holders. Its function is to form the will of the Company in the matters reserved to its competence by law or by the statute.

The Ordinary Shareholders' Meeting determines pursuant to art. 2380 cc the system for the administration and control of the company.

The Assembly in ordinary session deliberates on the matters reserved to it by law.

The Assembly in extraordinary session is competent to deliberate:

On amendments to the bylaws;

The appointment, replacement and determination of the liquidators' powers;

The assumption of participations in companies involving the assumption of unlimited liability, for the obligations of the same;

The other matters attributed to it by the law and by the company's articles of association

The Ordinary Shareholders' Meeting is validly constituted and passes resolutions with the presence and majority of 51%.

The Extraordinary Shareholders' Meeting is validly constituted and resolves with the majorities referred to articles. 2368 and 2369 of the Italian Civil Code.

The quorums established for the first call are also valid for any subsequent calls.

The Shareholders' Meeting is chaired by the Chairman of the Board of Directors and, in case of impediment or absence, by the Deputy Chairman, if appointed. In the absence of the President or Vice President, if appointed, by a director.

In the absence of the entire Board, the Shareholders' Meeting is chaired by a person elected by a majority of the intervening shareholders, calculated according to the number of votes received by each of them.

The Assembly appoints a Secretary who may also be non-member and, where circumstances require, one or more scrutineers. In addition to the cases provided for by law, the President is entitled to be assisted by a Notary for the preparation of the report.

The President of the Assembly verifies the regularity of the constitution, ascertains the identity and legitimacy of those present, regulates its conduct and ascertains the results of the votes; the results of these checks must be recorded in the report.

The deliberations of the Assembly are valid if taken with the presences and with the majorities established by the articles. 2368 and 2369 of the Civil Code.

Board of Directors

The Board of Directors is invested with all the powers for the Ordinary and Extraordinary Administration of the Company, it is the body with the function of strategic supervision, in which the functions of address and / or supervision of the management are concentrated (for example, through examination and resolution regarding the industrial or financial plans or the strategic operations of the Company). The administration of the company can also be entrusted non-members.

The President and all the members of the Board have specific powers with signing powers in separate and independent form.

Ricci is currently administered by a Board of Directors composed of 3 directors, as per the minutes of the Shareholders' Meeting of 10 March 2017, and specifically by:

- MARIO RICCI (President)
- TULLIO RICCI (Vice-President)
- MICHELE CANDITONE (Director and CEO)

The Board of Directors is entrusted with the management of the social enterprise and the Directors

are responsible for carrying out all the operations necessary for the achievement of the corporate purpose. The Board has the power to carry out all the acts it deems appropriate, excluding only those that mandatory way to reserve to the Assembly.

With this in mind, the Directors:

- resolve on all matters pertaining to the management of the Company, including security, which are not reserved by law at the meeting;
- have the general representation of the Company;
- give impetus to the activity of the assembly;
- take care of the keeping of books and accounting records, prepare the financial statements and take care of the legal obligations required by law; they operate in order to prevent the carrying out of acts detrimental to the Company or, at the very least, eliminate or limit its harmful impacts.
- All Directors must meet the requirements of eligibility, professionalism and integrity required by law and other applicable provisions. Pursuant to art. 147-ter, paragraph 4 of Legislative Decree 58/1998 and subsequent amendments, at least one Director must also possess the requisites of independence requested therein (hereinafter "Independent Director pursuant to Article 147-ter).

Chairman of the board of directors

The Chairman, identified in the person of Dr. Mario Ricci, was invested by the Board of Directors, with minutes dated June 19, 2017, of the following powers:

- a) Signature powers on behalf of the Company
- b) Work and organization contracts
- c) Contracts in general
- d) Purchases and Sales
- e) Collections and receipts
- f) Banking and financial transactions
- g) Insurance
- h) Relations with Public Authorities
- i) Gare
- j) Legal disputes
- k) Transactions and Arbitrations
- l) Appointment of Special Prosecutors

Vice president

The Vice-President, identified in the person of Eng. Tullio Ricci, was invested by the Board of Directors, with minutes dated June 19, 2017, of the following powers:

- a) Signature powers on behalf of the Company
- b) Work and organization contracts

- c) Contracts in general
- d) Purchases and Sales
- e) Collections and receipts
- f) Banking and financial transactions
- g) Insurance
- h) Relations with Public Authorities
- i) Gare
- j) Legal disputes
- k) Transactions and Arbitrations
- l) Appointment of Special Prosecutors

CEO

The Chief Executive Officer, identified in the person of Dr. Michele Candoni, was invested by the Board of Directors, with minutes dated June 19, 2017, of the following powers:

- a) Signature powers on behalf of the Company
- b) Banking and financial transactions
- c) Insurance
- d) Powers in tax and tax matters
- e) Legal disputes
- f) Transactions and Arbitrations
- g) Safety and the Environment

Board of Statutory Auditors

The Board of Statutory Auditors supervises compliance with the provisions of the law, regulations and the Articles of Association, on proper administration and on the adequacy of the Company's organizational structure.

The Board of Statutory Auditors consists of 3 effective members:

- the Chairman of the Board of Statutory Auditors, identified in the person of Dr. Luca Cassiani,
- two statutory auditors: Dr. Zimbè Zaire Giosofatto, Dr. Antonino Albanese;

2.5 Organizational structure of the Company

From the documental analysis and the interviews conducted in the Company, it appears that the organizational structure of Ricci is as follows:

BoD: The administration of Ricci is entrusted to a Board of Directors (BoD), within which the same Directors have appointed a Chairman, with the task of chairing the activities of the BoD, by a Deputy Chairman and a Managing Director.

The latter was invested by the Board with the widest management powers (subject to the prerogatives of the Board of Directors whose law does not allow the delegation) and the

representation of RICCI.

General Technical Management: The President and the Vice President together constitute the General Management (DG). The latter also plays the role of technical management.

The DTG collaborates with the Governance, of which it is also a part, for the choice of corporate strategies and long-term investments to be adopted; has broad decision-making powers and makes strategic decisions taken by Governance enforceable;

Responsible for company functions, relating to the following areas:

Quality - Environment - Safety

Administrative / Financial Direction

Technical and Design Office

Technical Managers

Tender office

The aforementioned Heads of Function adjust their conduct to the requirements of the Model and of the Code of Ethics, also verifying the respect and scrupulous observance by the staff and collaborators, such as:

- employees;
- external consultants.

In a position of autonomy and independence functional from any other top position - the Supervisory Body was established, as provided for by art. 6 of the Decree, to oversee the effective implementation of the Organizing Model against crime.

2.6. Delegations and power of attorney

2.6.1 Function of power of attorney

In order to effectively implement the principle of separation of duties, under which no one can autonomously manage an entire process, it is opportune that the top management formally delegate some activities and the relative powers of intervention, maintaining more or less incisive and wide control tasks, in relation to the delegated subject and the qualification / level of the delegates.

The essential requirements of the delegation system, for the purposes of effective crime prevention are:

- all those who have relationships with the Public Administration on behalf of the company must be provided with formal delegation in this regard;
- the proxies are consistent with the position in the organization chart and with the responsibilities assigned and are constantly updated to adapt them to organizational changes;
- each delegation specifically defines: or the powers of the delegate; or the person to whom the delegate reports hierarchically; or the management powers assigned, consistent with the company objectives.

"Delegation" means the organizational tool used to attribute to a person other than the institutional recipient of the criminal law, the obligations and responsibilities from the norm identified as originally

due to the delegator.

The criteria for assigning the delegation of functions are the expression of parameters borrowed from the jurisprudence and codified exclusively in the field of workplace safety by the new Consolidated Law (Article 16 of Legislative Decree 81/2008), according to which:

- a) the proxy results from a written deed containing a certain date;
- b) the delegate must possess all the requisites of professionalism and experience required by the specific nature of the delegated functions;
- c) the proxy grants the delegate all the powers of organization, management and control required by the specific nature of the delegated functions;
- d) the delegate must be provided with the autonomy of expenditure necessary for the performance of the delegated functions;
- e) the proxy must be accepted by the delegate in writing;
- f) adequate and prompt publicity must be given to the proxy.

The delegation of functions does not exclude the duty of supervision on the part of the delegator, as regards the correct execution by the delegate of the transferred functions.

"Power of attorney" means the legal act, addressed to third parties, with which a person (called represented) confers the power to perform legal acts in his name and in his interest to another person (said representative); the effects of these legal acts will be directly imputed to the represented person.

The criteria for assigning the powers of attorney are as follows:

- a) the general powers of attorney - prearranged to take care of all the business of the represented body (or a business category) - are conferred only to the owners of those company functions that require, for the performance of their duties, powers of representation of the Company;
- b) the special powers of attorney - which concern the fulfillment of specific acts - describe the conferred management powers, the extension of the powers of representation and the limits of the power of signature and / or expenditure.

The powers of attorney conferred become extinct with the completion, by the prosecutor, of the deeds for which the power of attorney had been conferred; with the death of the procurator or of the represented; with the revocation by the represented; with the resignation by the attorney or with the failure of the represented person.

The clear and formal articulation of tasks and responsibilities constitutes, in fact, an important instrument of transparency, separation and balancing of powers within the corporate organization. The responsibility for the performance of any activity of the company that commits the same or which in any case involves the spending of the name of the company, must always be carried out by the subjects endowed with formal and specific powers.

All powers attributed by proxy must comply with the company organization chart and it must always be possible to reconstruct the decision-making process that led to the attribution of a specific power of attorney. In order to respond to the principle of segregation of roles and responsibilities, it is advisable, coherently with the *de facto* responsibilities exercised by the various managers of the Company, to implement a Delegation and Proxy System, and to revise the respective organization chart.

2.6.2 Formalization of the powers of attorney from Ricci

During the interview, it emerged that RICCI has a system of powers of attorney structured as follows:

- special power of attorney to Mr. Felici Carlo
- special power of attorney to Mr. Michele Candoni
- special power of attorney to Mr. Mario Sassi
- special power of attorney to Mr. FELICI FERNANDO and Mr. MARCO GIULIO

2.7 Management system

Ricci constantly strives to improve its performance through the "implementation" of the quality principles in all its sectors, with the aim of ensuring the achievement of the objectives set, pays great attention to issues related to the environment, safety and health at work.

Ricci has adopted an integrated business management system, based on three subsystems:

- Quality Management System (QMS), aimed at ensuring that the company production processes and the final products and services comply with the requirements expressed by the client and the mandatory requirements of the law, as well as with other requirements determined by the state of the art;
- Occupational Safety Management System (SGS), aimed at managing risks to the health and safety of workers connected to the activities carried out by the company; the system meets the dual requirement of eliminating or, where impossible, minimizing the risks to the environment, health and safety of workers and, at the same time, implement an effective monitoring system that ensures the performance of corporate activities in full compliance with the mandatory rules, designed to protect workers' safety, regulating these activities;

Environmental Management System (EMS), aimed at identifying, assessing and minimizing the environmental impacts related to the activities carried out by the company, as well as ensuring full compliance of these activities with the mandatory environmental protection legislation.

The implementation of the internal regulations concerning these systems and their monitoring are entrusted to a special office, divided into three subordinate offices, each responsible for one of the three subsystems; the Prevention and Protection Service (SPP) is also integrated into the aforementioned structure.

With this in mind, the entire company organization, since its inception, has been involved in achieving this goal obtaining UNI certifications.

EN ISO 9001:2008, UNI EN ISO 14001:2004, OHSAS 18001:2007.

In particular:

For the Quality Management System - SGQ, RICCI has obtained certification from the IQNet and AENOR organization, n ° ES-0595/2011, with first issue on 17/06/2011.

Scope of the QMS: Quality Management System.

For the Occupational Health and Safety Management System - SGSL RICCI has obtained the certification, by the IQNet organization and AENOR, n ° ES-SST-0017, with first issue on 20/01/2009.

Scope of the SGSL: Occupational Health and Safety Management System.

For the Environmental Management System - EMS, RICCI has obtained certification from the IQNet and AENOR organization, n ° ES-2009/0076, with first issue on 16/02/2009.

Scope of the EMS: Environmental Management System

The Integrated Management System encourages the participation of all staff, is constantly updated in order to make it more effective and efficient and promotes and stimulates staff growth and innovation of its services.

With the Integrated Management System, Ricci undertakes to:

- promote and spread the culture of continuous improvement geared towards customer satisfaction, the protection of the territory and the environment and the prevention of pollution in compliance with current laws;
- involve, motivate, make aware and value people through training and training at all levels;
- promote the continuous improvement of processes, services and products to achieve effectiveness and efficiency;
- eliminating all forms of inefficiency and waste through prevention activities;
- use technologies and products with low environmental impact in respect of the territory, safety and health of the community;
- maximum attention to workplace safety in ways that protect and promote the health and well-being of the individual in compliance with current legislation;
- prevent accidents, accidents and occupational diseases.

The Quality-Environment-Safety Policy integrates with other corporate strategies aimed at improving productivity, profitability, reliability and image.

In the implementation and maintenance of the Integrated Management System (quality, environment and safety), general and specific objectives are taken into consideration, linked both to internal efficiency and to the management of the environmental aspects connected with company activities.

The Integrated Management System allows RICCI to plan adequately the actions to be carried out for the full achievement of the objectives for quality, environment and safety, set by the Board of Directors, as well as to verify in a systematic way, in relation to these, the effectiveness and efficiency of the company organization as a whole.

3. IDENTIFYING THE ACTIVITIES AT RISK OF COMMITTEE OF OFFENSES

3.1 Mapping of crime risk area

The first phase of construction of the management and organization model consists in inventing the business fields and processes, in order to assess the risk situations, in order to make it emerge that it was necessary to carry out interviews and document acquisition.

The documents acquired by the company are:

- Budget document report
- Statute
- Attorney of power
- Contracts
- DVR

Manual of the integrated management system for quality, environment and safety

Interviews are conducted with the President, the Managing Director and with the Executive and Operational staff of RICCI.

These meetings took the form of:

- in the identification of "sensitive activities", that is to say the activities that are affected by potential cases of crime;
- in the analysis of potential risks, where the possible ways of making the crimes in the various areas of the company have been identified.

During the interview it was therefore found that the risk areas of Ricci are nested in the following functional areas:

AREA: Private works

- risk factors related to the activity that requires the issuing of building permits and, in general, authorizations, and those related to the formation of planning instruments and their variants or deriving from them;
- risk factors referring to the relationship with the private client and with suppliers.

AREA: Public residential construction

- reported risk factors, in addition to those described in the previous point

AREA:

Private work, including activities that involve the granting of public facilities.

AREA: Public procurement

- participation in public tenders or negotiations for the awarding of public works under contract or concession, risk factors relating to the phases of the tender procedures, the authorization of subcontracting, the management of any dispute with the client, the testing of works performed

AREA: Relations with the Public Administration

- risk factors relating to all activities that involve a direct relationship with public offices, inspection bodies, public bodies providing grants or holders of powers of authorization, concessories or qualifications.

AREA: Social communications and controls

- risk factors related to the incorrect or incomplete detection, registration and representation of the business activity in accounting records, financial statements and documents for information, both internal and external;
- risk factors relating to behaviors suitable for hindering on the part of the subjects and the competent authorities the preventive controls on the activity and on the accounting representation of the business activity.

AREA: Characteristic production activity

- risk factors relating to the methods of recruitment of personnel and compliance with the correct conditions of competition;
- risk factors related to behavior that constitute a violation of the accident prevention regulations and the protection of hygiene and health at work;
- risk factors related to activities that may involve pollution, environmental damage.

3.2 Protocols

With reference to the risk activities explicitly identified, the Organization and Management Model includes specific annexed protocols, which describe the methods for the assumption and implementation of management decisions. The internal procedures envisaged for the implementation of the protocols ensure, as far as possible depending on the size of the company, the separation and hierarchical independence between those who prepare the decision, who implements it and who is required to carry out the controls.

Exceptions to the protocols and procedures provided for in the Organization and Management Model are allowed in the event of an emergency or temporary impossibility to implement them. The exemption, with the express indication of its motivation, must be communicated to the hierarchical superior and, when relevant, to the Supervisory Body.

The protocols and the implementation procedures are also updated on the proposal or report of the Supervisory Body.

3.3 Incidence of risk area

The examination of the risks that was carried out, following the interview and the examination of the documentation, led to classifying the "presumed crimes" that can be concretely verified in RICCI, also outlining the impact that they may have in the company's life. This impact has been simplified through the classification proposed in the following Table 1, within which the "predicate offense", despite its complexity, is summarized by 4 factors:

1. the probability of occurrence
2. the possible severity of the damage
3. the alleged correlation with the social purpose
4. finally, the alleged diffusion within the structure.

Everything must be parametrized also to companies with which Ricci has commercial relations. The final result provides a value of the single "predicate offense" useful for the creation of an "Attention Relative Index" (IRA).

Interested area	Interested office	Interested process	P	S	C	D	IRA
A) H&R acquisition	General technical management/ Administrative secretary	Acquire H&R	3	3	3	3	12
B) Area of works, services and supplies	General technical management/ Purchasing Office	Induction of work assignments, services and supplies	2	2	1	2	7
	Tender Office	Exploitation of procedures for work, services and supplies	2	2	1	2	7
		Stipulation of contracts	2	2	1	2	7
C) Expanding measures of the legal sphere of the recipients with economic effects	General technical management/ Administrative - Financial Management	Current expenditure management processes	1	1	1	1	4
	Purchasing Office	Payment mandates issued	1	1	1	1	4
D) Relations with Public Administration	General technical management/ Tender Office	Procurement and contracts	3	3	3	3	12
E) Relations with public offices	General technical management/	Financing grant /	1	2	1	1	5
F) Work assignment area	Tender Office Purchasing Office	Safety management	3	3	2	2	10
G) Performance of the core business	General technical management/ RSPP	Reduction of the environmental impact	3	3	3	3	12
H) Management of gifts and donations	General Technical Direction / Secretary's Office	Company resources distraction	1	1	1	1	4

Legenda

P = Probability (da 1 a 3: 1=*bassa*; 2=*intermedia*; 3=*alta*)

S = Presumed damage (da 1 a 3: 1=*non strutturale*; 2=*severa*; 3=*molto severa*)

C = Presumed correlation to social purpose (da 1 a 3: 1=*nulla/molto bassa*; 2=*possibile*; 3=*forte*)

D = Possible diffusion (da 1 a 3: 1=*poca*; 2=*media*; 3=*alta*)

IRA = Attention Related Index (da 4 a 12)

3.4 Potential risk analysis

Identified the areas and processes of the company affected by potential cases of crime, it is necessary to identify what the types of crime may be for the reality of Ricci.

Potential risks refer to crimes of:

- aggravated fraud against the State: through the production of false documentation in order to obtain awarding of contracts, authorizations and concessions from the Public Administration;
- crimes relating to public disbursements: embezzlement to the detriment of the state- undue receipt of disbursements to the detriment of the State, through the undue perception of loans, contributions, loans or changes in their destination;
- corruption, bribery, improper induction to give or promise benefits, incitement to corruption: through the promise of money by a director or employee of Ricci, in favor of an official of the Public Administration for the awarding of contracts and obtaining authorizations, concessions, preferential treatment; inducement to give or promise utility; recruitment of personnel affiliated with institutional figures.

corporate offenses: through false disclosures in the financial statements, corruption between private individuals;

culpable homicide and serious or very serious bodily harm committed with violation of the accident prevention regulations and the protection of hygiene and health at work;

environmental crimes, in waste management.

With regard to the risk of committing other offenses referred to in Legislative Decree 231/01, in consideration of the activity carried out and of the organizational structure of RICCI spa, it is believed that the set of behavioral principles can be an effective prevention system.

indicated in the Code of Ethics, not considering in any concrete way the possibility of the occurrence of the event.

This mapping document was drawn up taking into account both the activities identified as a result of specific interviews conducted with the Managers of the main Divisions.

The mapping sheets in the Impact Analysis document show the activities at risk, the methods for carrying out the crime and the controls to monitor them.