

## Attachment B: Confindustria Guidelines

In drafting the A2A Model, inspiration was taken from the Confindustria Guidelines that are briefly referred to below. The fundamental points of the Guidelines for the preparation of the Models can be broken down as follows:

- Identification of risk areas, with a view to verifying which company area/sector is susceptible to the commission of Crimes;
- Preparation of a control system that is capable of foreseeing risks by adopting appropriate procedures.

The most significant aspects of the control system created by Confindustria are as follows:  
codice etico;

- Code of Ethics;
- Organisational system;
- Manual and computerised procedures;
- Authorisations and power of signature;
- Management and control systems;
- Communications to employees and their training.

The constituent elements of a control system have to be based on the following:

- verifiability, supported by documentary evidence, coherency and congruency of every operation;
- application of the principle of separation of tasks (nobody can manage an entire process independently);
- documentation of controls;
- providing an adequate disciplinary system for violations of the provisions set forth in the Code of Ethics and procedures foreseen by the Model

- Identification of the requirements of the Supervisory body, which can be summarised as follows:

- autonomy and independence;
- professionalism;
- continuity of action;
- respectability and absence of conflict of interests

- Characteristics of the Supervisory body, (composition, functions, powers, etc) and related information obligations.

In order to guarantee the prerequisite of autonomous power of initiative and independence it is essential that the Supervisory Body is not attributed with operational tasks that obliges it to be party of decisions and operational activities, which would undermine the objectivity of its judgement during verifications of conduct and in relation to the Model.

The Guidelines allow for the Body to be composed of one or more parties.

The choice of solution has to take account of the aims to be pursued by the law and therefore, has to ensure that controls are efficient in relation to the size and complexity of the organisation of the corporation.

In a Supervisory Body with a multi-party structure, both internal and external components of the corporation can be called upon to participate, provided they satisfy the prerequisites of autonomy and independence referred to above. On the contrary, in the case of mixed composition, given that total independence of the corporation cannot be demanded of internal components, the Confindustria Guidelines require that the degree of independence of the organism should be assessed as a whole.

With regard to legal competences, considering that regulations in question for the most part relate to criminal law and that the aim of the activity of the Supervisory Body is to prevent the perpetration of Crimes, awareness of the structures and ways in which crimes can be committed is essential, which can be guaranteed by the Supervisory Body either by using company resources or external consultancy.

In this respect, as regards the issues of protection of health and safety at work, the Supervisory Body will take advantage of the resources made available for the management of related matters (the so-called MPPS – Manager of the Prevention and Protection Service, EPPS – Employees of the Prevention and Protection Service, MSW - Managers of Safety Workers, CD – Competent Doctor, responsible for first aid, and emergencies in the event of fire).

The possibility within the context of corporate groups of proposing organisational solution with the holding company relating to the functions foreseen by Legislative Decree no. 231/2001, on the condition that:

- every subsidiary has set up its own supervisory body (without prejudice to the possibility of allocating this function directly to the management body of the subsidiary if of a small dimensions);
- the Supervisory Body set up in the subsidiary company can avail itself of the resources to its sister organisation in the holding company;
- employees of the Supervisory Body of the holding company, when carrying out controls with other group companies, have the authority of external consultants who conduct their activities in the interests of the subsidiary, reporting directly to the Supervisory Body of the latter

It is nonetheless understood that by choosing not to adapt the Model to certain information contained in the Guidelines does not make its invalid. In fact, the Model itself has to be drafted with reference to the actual reality of the company itself, and can therefore depart from the Guidelines, which are of a