

ADMINISTRATIVE LIABILITY POLICY - D.LGS 231

POLICY

The COMERIO ERCOLE company management has defined, disclosed and undertakes to maintain active at all levels of its structure a model of organization, management and control, complete with principles of conduct as well as protocols that, in compliance with the system of assignment of functions and delegations of powers, as well as internal procedures, responds to the purposes and requirements of Legislative Decree 231 s.m.i. , aimed at the prevention of administrative offences involving the liability of the institution. The COMERIO ERCOLE frame model consists of a series of chapters which identify and regulate the risk assessment. In COMERIO ERCOLE there is also a code of ethics that contains the principles representative of the company philosophy inspiring the choices and conduct of all those who, in various capacities and levels, act on behalf and in the interest of the company. COMERIO ERCOLE has appointed a Supervisory and Control Body which is entrusted with the fundamental task of constant monitoring mentioned above, with direct reporting to the Board of Directors and the Board of Statutory Legal Auditors.

MISSION & PURPOSES

COMERIO ERCOLE undertakes to:

1. Guarantee the Supervisory and Control Body full autonomy and discretion, as well as an expenditure budget appropriate to the nature of the audit activities entrusted to it;
2. Guarantee to the Supervisory and Control Body that it can at any time carry out acts of control and verification regarding the organizational model and individual management acts and facts;
3. Ensure compliance with the general confidentiality obligations established by law and by the CCNL;
4. Ensure that any information regarding the possible violation of the principles provided for can be immediately reported to the Supervisory and Control Body, even anonymously, by e-mail to the odv231@comercole.it address in order to guarantee the confidentiality of the whistleblower in accordance with the so-called whistleblowing procedures;

The Supervisory and Control Body draws up the annual program of its intervention activities, taking into account the periodic rotation of audits, the critical issues relating to individual processes and the presence of new processes at risk. Controls are more focused on processes where risks are potentially higher, in order to offer a balanced coverage of all potentially risky activities.

RESPONSABILITY FOR COMPLIANCE & IMPLEMENTATION

In cases where the Supervisory and Control Body ascertains the non-compliance or violation of the regulatory system, the type and extent of the sanctions will be applied in proportion to the seriousness of the deficiencies and, in any case, in consideration of the following elements:

1. subjective element of conduct, depending on intent or fault;
2. materiality of the obligations violated;
3. level of hierarchical and/or technical responsibility;
4. presence of aggravating or mitigating circumstances with particular regard to professionalism, previous work experience, the circumstances in which the act was committed and any recidivism;
5. sharing of responsibilities with other parties who have contributed to determining the lack;
6. behaviors that may compromise, albeit potentially, the effectiveness of the disease.