



**Porto Torres, 03/11/2015**

**pro-anticorruption-002-matrica spa-r00 PROCEDURE  
REPORTING MANAGEMENT**

This document is available to all employees on electronic media in protected form

Managing Director  
(Daniele Ferrari)

**pro-anticorruzione-002-matrica spa-r00**

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**TITLE PAGE**

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## **1. OBJECTIVES**

This regulatory document governs the process of receipt, analysis and handling of reports from anyone, third parties or employees, sent in or transmitted, even confidentially or anonymously.

This document complies with the requirement set forth by the Organisation, Management and Control Model pursuant to Italian Legislative Decree 231/2001, and by the Matrica Code of Ethics and Anti-Corruption Policy.

## **2. SCOPE OF APPLICATION**

The provisions apply to all Matrica personnel.

The scope of application includes reports related to the Internal Control System, on the subject of failure to comply with external laws and regulations, as well as regulations provided for within Matrica's internal regulatory system, including the possibility of fraud against company assets, as well as events that may, at least in abstract terms, occasion an administrative liability for the company pursuant to Italian Legislative Decree 231/2001; reports in breach of the Code of Ethics (for example, issues relating to business ethics, mobbing, harassment, conflicts related to management of personnel) are investigated by the Supervisory Board, pursuant to the requirements of the Model 231/01.

Other reports (for example those related to operations of a commercial nature, complaints, etc.) do not fall into the scope of application of this regulatory document.

## **3. REFERENCES**

- Code of Ethics
- Model 231
- Anti-Corruption Policy

## **4. DEFINITIONS, ABBREVIATIONS AND ACRONYMS**

**LEGAL AFFAIRS:** a function also operating in the area of a service contract for Matrica, and company agreements between Matrica's holding companies, guarantees the legal compliance activities for Matrica units and processes.

**NOTIFICATIONS COMMITTEE:** comprising (i) Legal Affairs, (ii) the Human Resources Manager, (iii) the Internal Audit Manager.



**REPORT:** any communication received by Matrica, on the subject of conduct (of any kind, including mere omissions) involving Matrica Personnel or Third Parties that is in breach of (i) the Code of Ethics, (ii) laws or regulations or measures of the authorities or internal regulations or in any case liable to be damaging or prejudicial to Matrica, even if solely in terms of image.

**ANONYMOUS REPORT:** a report in which the identity of the reporting party is not given, or the said party cannot be identified unequivocally.

**CIRCUMSTANTIATED REPORT:** a report in which the fundamental elements of the breach (for example, the type of breach committed, the reference period, value, cause and purpose of the breach, companies/areas/persons/units/bodies concerned or involved, anomaly in the internal control system, etc.) is described with a level of detail sufficient to allow, at least in abstract terms, identification of elements useful or decisive for verification of the truth of the report itself.

**CIRCUMSTANTIATED REPORT VERIFIABLE OR NOT VERIFIABLE:** whether or not it is actually possible to make checks, based on available means of investigation, on the truthfulness of the statements.

**REPORT MADE IN BAD FAITH:** a report which, from the results of the investigation proves to be without grounds based on the objective elements proving the bad faith of the reporting party, with the aim of causing unjust harm to the person and/or company reported. In such cases, Matrica guarantees suitable protection from reports made in bad faith, censuring such conduct and informing the persons/companies that have been reported that malicious intent has been ascertained.

**SB:** Supervisory Board set up pursuant to Italian Legislative Decree no. 231/2001.



## **5. TEXT**

### **5.1. Receipt**

Matrica, in order to facilitate receipt of reports, has set up the following communication channels:

- surface mail: Matrica spa, Internal Audit, P.zza Boldrini 1, 20097, San Donato Milanese, (MI);
- e-mail: [segnalazioni@matrica.it](mailto:segnalazioni@matrica.it)<sup>1</sup>;
- report section on the Intranet site.

Without prejudice to the dedicated information channel<sup>2</sup> set up by the SB pursuant to Model 231, the SB guarantees that all reports received will be sent to Internal Audit, while Internal Audit in turn guarantees that those related to breaches of the Code of Ethics will be forwarded to the SB.

Matrica personnel who receive a report in a manner other than through the channels envisaged must transmit the original report with any attachments promptly, to the Internal Audit function, in compliance with the highest confidentiality standards and with procedures fit to protect the reporting party and the identity and honour of the reported parties, without prejudice to the effectiveness of the subsequent investigation.

### **5.2. Investigation**

Internal Audit ensures that all the appropriate checks are made on verifiable reported facts, by means of the following activities, guaranteeing that such stages are conducted in accordance with principles of professional objectiveness, competence and diligence and in compliance with the regulations on privacy<sup>3</sup>.

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<sup>1</sup> Matrica provides an automatic reply function from a "no-reply" address to inform the reporting party (i) that the problem reported has been accepted, (ii) of the possibility that he/she may be contacted to obtain any elements useful at the investigation stage, as well as (iii) the possibility of sending further information/elements that he/she may learn of, for the purpose of adding to/updating the facts in the initial report.

<sup>2</sup> e-mail address: [mog231@matricaspa.it](mailto:mog231@matricaspa.it).

<sup>3</sup> Italian Legislative Decree no. 196, 30.6.2003, and subsequent amendments and additions.



### 5.2.1 Preliminary analysis

The purpose of the preliminary analysis is to classify the reports received in order to identify those to be dealt with pursuant to this regulatory document, as well as assessing the existence of the conditions required to go on to the next stage of investigation; the Notifications Committee is responsible collectively for this activity.

The Internal Audit function:

- a) on receipt of a report, records the original using the dedicated electronic protocol;
- b) transmits the communications received to the members of the Notifications Committee and calls a meeting, by telephone if necessary, preparing the elements of information supporting the preliminary analysis;

The Notifications Committee:

- c) examines the reports received to identify those that fall into the scope of application of this regulatory document (for example excluding commercial complaints, to be sent to the appropriate unit);
- d) classifies the reports on the basis of their content as regarding the Internal Control System or in breach of the Code of Ethics;
- e) identifies circumstantiated reports and those that are verifiable and not verifiable;
- f) may ask the Internal Audit function, if deemed useful for the purposes of integrating the preliminary analysis, to perform preliminary checks with the company structures concerned or the persons involved;
- g) proposes filing of those that:
  - are not circumstantiated;
  - are clearly without grounds and in bad faith<sup>4</sup>;
  - contain facts that have already been specifically investigated and have already been filed by the Notifications Committee, if no new information, sufficient to make further checks necessary, has emerged from the preliminary checks;
  - circumstantiated but not verifiable, indicating the reasons for this.

The Internal Audit function:

- h) transmits any communications received that are not identified as reports to the company functions competent to receive them and deal with them based on the reference regulations (for example commercial complaints);
- i) prepares the minutes of the meeting of the Notifications Committee;

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<sup>4</sup> Without prejudice, for the latter, to the actions envisaged in paragraph 5.4 "Disciplinary Action" hereinafter.



- j) includes the filed reports in the half-yearly report (see para. 5.2.3);
- k) forwards the reports in breach of the Code of Ethics to the Supervisory Board which, acting as the Code of Ethics watchdog, promotes the most appropriate checks, evaluates the related findings and sends a report on the results of its activities to Internal Audit;
- l) informs the Chairman, Managing Director and, if necessary, the highest level(s) of the company area to which the report refers that investigations have been initiated.

Investigations related to facts reported known to be the subject of on-going investigations by the public authorities (for example, ordinary and special judiciary authorities, administrative bodies and independent authorities appointed for supervisory and control functions), as well as transmission of reports or audit reports to such authorities, are subject to prior assessment by the Legal Affairs function, which may order their suspension.

### **5.2.2 Investigation**

Internal Audit ensures the performance of the necessary checks, obtaining the required information from the line structures or from the company IT systems, in order to ascertain whether or not the facts reported are true, as well as recommending any corrective action to be taken.

In the case of specific issues (HSE, ICT, etc.) Internal Audit may make use of the appropriate functions, asking them to prepare a note of the analysis performed which will be attached to the records together with any supporting documentation.

Internal Audit may consider including the checks on the contents of the report in the audit already envisaged in the Annual Audit Plan, taking into account whether the statements contained in the reports are relevant to the planned areas of audit and the number/importance of the reports to be examined, informing the Chairman, Managing Director and the Supervisory Board of this.

### **5.2.3 Conclusion of the procedure and reporting**

At the end of the investigations, Internal Audit prepares the audit report; each notification/report may be classed as well-founded, partially legitimate, groundless, with or without corrective action.





The Notifications Committee, called upon by Internal Audit to examine the checks performed, may decide to file the investigation and conclude the procedure or request further checks/closer examination.

Audits on reports are examined by the Supervisory Board which, for issues regarding administrative liability of the company pursuant to Italian Legislative Decree no. 231/01, may ask Internal Audit to conduct further investigations.

After obtaining a positive opinion from the Notifications Committee and from the Supervisory Board on the proposals to conclude the procedure, Internal Audit includes them in its half-yearly report.

Internal Audit provides for preparation of the half-yearly report on reports received, by the end of the month after the end of the half-year and send it to the:

- Chairman;
- Managing Director;
- member of the Notifications Committee;
- Supervisory Board, for reports for which it is responsible.

### **5.3. Monitoring of corrective action**

If corrective action emerges from the investigation stage, the management of the areas/processes subjected to audit are responsible for drawing up a plan of corrective action to remove the critical issues found.

Internal Audit monitors the status of the corrective action and includes it in its half-yearly report.

### **5.4. Disciplinary Action**

Matrica will punish any illicit conduct, ascribable to Matrica personnel, which may emerge after checks on reports carried out pursuant to this regulatory document.

If, from the results of the investigation stage:

- reports in bad faith emerge, the Notifications Committee, based on a proposal by the HR function, decides any action to be taken against employees, monitors that it is effectively taken and ensures that the party and/or company reported are promptly informed;
- alleged illicit or irregular behaviour on the part of one or more Matrica employees is revealed, Internal Audit forwards the findings of the audits to the Human Resources function, which will consider the action to be



taken and periodically inform Internal Audit of the decisions made in this regard.

Matrica will take suitable disciplinary action, based on what is provided for by Model 231 and by the collective employment agreement or by the applicable national regulations, against Matrica personnel who prove to be responsible for breaches of the Anti-Corruption Policy and/or other any other internal regulations or wilfully omits pointing out or reporting any breaches or threats, or acts in retaliation against others who report possible breaches. The disciplinary action will be proportionate to the extent and seriousness of the illicit behaviour ascertained and may even include dismissal.

### ***5.5. Documentation checking, storage and traceability***

Internal Audit independently examines and assesses the internal checks to help to verify compliance with what is required in this procedure, based on the annual audit plan approved by the Board of Directors.

All units and functions involved in the activities governed by this regulatory document shall ensure the traceability of the data and information contained in their records, each for the parts under its responsibility and using IT systems, and shall be responsible for filing and storing all documents produced, whether on paper or in electronic format, so that every step in the process may be properly reconstructed.

Internal Audit guarantees the preservation of the original report documentation, of the papers related to the investigations and audits referring to the reports in special files in printed/digital format.

The original documentation, in printed and/or electronic format, must be kept for at least 10 years.

The handling of the personal data of the person involved and/or mentioned in the reports is protected pursuant to the law currently in force and to company procedures on privacy.

### ***5.6. Circulation and implementation***

This regulatory document shall receive the widest possible circulation.

To this end, it shall be sent to:

- every member of the Board of Directors and the Supervisory Board;
- every Matrica employee, by posting in the spaces devoted to company communications.



This procedure is published on the Intranet site and sent to the unit supervisors, according to what is stated in the "Issue and management of regulatory documents" procedure.

The Human Resources function ensures the hand-over of this regulatory document to all employees when they are recruited.

## **6. DEROGATIONS, EXCEPTIONS, LIMITATIONS**

None.

## **7. RECORD OF CHANGES**

<b>edition</b>	<b>date</b>	<b>description of the most important changes</b>
0	03/11/2015	first issue