

# سوناطراك



## sonatrach

**Sonatrach Raffineria Italiana organizational,  
management and control model  
pursuant to the D.lgs 231/01**

## **GENERAL PART**

Approved by the Board of Directors of SRI on August 5<sup>th</sup> 2019

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## 1. Introduction

On June 8<sup>th</sup>, 2001 Legislative Decree 231/2001 (hereinafter L.D. 231/01) was issued (containing “The Regulatory scheme concerned with the administrative responsibilities of entities with legal personality, companies and associations including when not possessing legal personality pursuant to Article 11 of Law no. 300 of 20 September 2000”).

Legislative Decree 231/2001 marked the introduction for the first time in Italian law, of legal entities corporate administrative liability for crimes committed in their interests, or for their benefit by persons carrying out representative, administrative or managerial functions for such an entity or for an organizational unit possessing financial and functional autonomy as well as by persons exercising (including in a de facto capacity) management or control over the same and finally, by people subject to the management or supervision of one of the persons described above (art 5 Legislative decree). The liability of the entity is additional to that of the natural individual who has actually committed the crime.

With regard to the crimes to which the regulatory scheme applies, the range of relevant offences under the Decree has been extended over time so as to cover the following cases:

- Offences against Public Administration. (art. 24 e 25);
- Cybercrimes and unlawful data processing (art. 24-bis);
- Organized Crimes (art. 24-ter);
- Forgery of money, public credit instruments, revenue stamps and distinctive signs and instruments (art. 25-bis);
- Crimes against industry and trade (art. 25-bis.1);
- Corporate Crimes (art. 25-ter);
- Crimes for purpose of terrorism, subversion of the democratic order (art. 25-quater);

- Crimes related to female genital mutilation practice (art. 25-quater.1);
- Crimes against individual personality (art. 25-quinquies);
- Market abuse (art. 25-sexies);
- Manslaughter and non-intentional serious or very serious injuries arising out of the breach of accident prevention laws and regulations as well as laws and regulations on health protection at work (art. 25-septies);
- Laundering, as well as self-laundering of the proceeds of crimes (art. 25-octies);
- Copyright crimes (art. 25-novies);
- Inducement to refrain from making statements or to make false statements to the legal authorities (art. 25-decies);
- Environmental crimes (art. 25-undecies);
- Crimes of employing a foreign citizen without a valid residence permit (art. 25-duodecies).
- Racism and xenophobia crimes (art. 25-terdecies);
- Transnational crimes (L. 16/2006 n. 146, artt. 3 e 10).

Special Part of the 231 Model includes all relevant crimes and administrative offences applicable to company.

Article 6 c. 1, lett. a) and b) of the L.D. 231/01 makes provision for a specific form of exemption from administrative liability if the company is able to show:

- that the Company Board has adopted and effectively implemented, prior to the commission of the offence, an organizational, management and control model suitable for preventing the commission of the criminal offences under consideration;
- it has been appointed a control body as Watch Structure with autonomous powers of initiative and control, entrusting the task of supervising the functioning of, and effective compliance with, the model as well as ensuring that it is kept up to date;

- that people committing the offence fraudulently evaded the organizational, management and control model;
- that there has not been a failure of, or inadequate control, exercised by the Watch Structure.

On 29 December 2017 has entered into force the Law no. 179 on «Provisions for the protection of employee reporting of crimes or irregularities that have come to light in the context of a public or private employment relationship». The Law aims to promote workers collaboration to encourage the emergence of corruption in public and private bodies. The introduction of a specific regulation of this phenomenon, i.e. Whistleblowing, increases the action of prevention and contrast of corruption. Paragraph 2-bis of art. 6 of Legislative Decree 231/01 has been consequently added and therefore 231 Model has to include the following aspects:

- *“the adoption of one or more channel for reporting circumstantial information of illicit conduct, relevant under the Legislative Decree 231/2001 and based on factual and concordant facts, or violations of the model of organization and management of the entity, of which they came aware in performing their of the functions; Channels for Reporting, must be suitable for guaranteeing, the confidentiality of the identity of the Signaling”;*
- *At least an alternative channel for reporting suitable for guaranteeing, in an informatics manner, the confidentiality of the identity of the Signaling;*
- *Acts of retaliation or discriminatory, direct or indirect, against the Signaling for related reasons, directly or indirectly to the Reporting are not allowed;*
- *The disciplinary system adopted in compliance with paragraph 2 lett. e) includes sanctions towards who violates the confidentiality of the identity of the signaling and towards the signaling which reports unlawful event/irregularity with intentional or grossly negligent.*

The law for administrative offences resulting from Legislative Decree 231/2001 crimes provides for the following sanctions:

- Pecuniary sanctions (and seizure applicable as precautionary measures);
- Interdiction sanctions (applicable as precautionary measures), as:
  - a. Temporary banning from the activity;

- b. Suspension or revocation of authorizations, licenses or concessions related to the commission of crimes;
  - c. The prohibition to negotiate with the Public Administration;
  - d. The exclusion from contributions, assistance and financing and an eventual lifting of those have been already obtained;
  - e. The ban on advertising goods or services;
- Seizure;
- Sentence publication.

## 2. Governance and organizational model of Sonatrach Raffineria Italiana

### 2.1. Sonatrach Raffineria Italiana S.r.l.

Sonatrach Raffineria Italiana S.r.l. (hereinafter SRI) is an Italian company owned by Algerian Sonatrach Group. The company was set up on June 28, 2018 with registered office in Milan.

On December 1st 2018, SRI has incorporated the business unit related to Augusta Refinery and 3 fuel deposits located in Augusta Palermo and Naples.

The management of the company is entrusted to a Board of Directors; the control functions are assigned to the board of Statutory Auditors composed by 3 members, and the accounting control is assigned to the Independent Auditors.

The purpose of the company is to carry out the following activities:

- the processing, transport, business and trading of crude oil and its derivatives and therefore, by way of example and not limited to, within the limits and in compliance with the laws and regulations in force at the time and having obtained the necessary licenses, authorizations and permissions required, the processing, manufacturing and refining of all oil and chemical products, including petrochemicals and similar ones and, in general, products related to the production of energy, in the broadest sense and without any limitation, through the processing, refining and treatment of any kind of oil and crude or refined mineral products or residues from their processing or from raw materials, chemicals or chemical products, raw, semi-finished or finished products, or residues from their processing or in any case related to or resulting from the aforementioned industrial activity;
- the manufacture, purchase, transfer or sale of any product, instrument or machinery required to carry out the aforementioned activities, as well as the purchase, transfer and use of patents and related proceedings;
- the planning, design, construction and use of industrial plants relating to the activity concerned, either on its own behalf or on behalf of third parties, as well as the planning, design, direction, execution and reparation of civil, industrial, road or building facilities and

of special reinforced concrete, hydraulic, maritime facilities, etc. related to the abovementioned plants, either public or private, either on their own account or on behalf of third parties, either performed with its own workforce or under contract or other forms, participating in tenders and procurement contracts of both public or private entities, either on their own account or as agent of third parties;

- the import, export, sale and purchase in Italy and abroad - wholesale and retail - the transport in any form whatsoever, the distribution and storage of the aforesaid raw materials, crude or refined mineral oils or residues from their processing, chemicals and chemical products, including petrochemicals and similar products mentioned above, as well as fuels, fuel oils and finished lubricating oils, semi-finished or finished products or residues from their processing;
- the trade of chemicals, coals and solid fuels in general and all the equipment and materials necessary to use such products, as well as their storage and transport, also on behalf of third parties;
- the planning, design, construction or transformation, maintenance, operation of facilities using the aforementioned products or the energy source, also in relation to third-party properties or on behalf of third parties.

The Company may also:

- carry out consultancy and research activities aimed at saving energy and preserving the environment;
- carry out activities concerning the issuance and management of instruments that can be used to purchase goods or services only in the premises used by the issuer or under commercial agreement with the issuer, within a limited network of goods or services, including activities pertaining to related services and any other activity which may be necessary or useful for the purposes of issuing or using such instruments in Italy and abroad pursuant to current legislation;
- carry out activities concerning the acquisition of shareholdings, granting of financing in any form, execution of payment services and exchange intermediation, acquisition of receivables

not vis à vis the public, as well as any other related or useful activity, which is not vis à vis the public;

- provide support activities, assistance and consultancy to companies and firms, directly and/or indirectly controlled, parent companies or affiliates, in Italy or abroad, and/or in any case belonging to Sonatrach group, in the administrative, internal control, financial, legal, tax, public relations, human resources and corporate security sectors, , also carrying out mechanographical processing and accounting services;
- act as guarantors, sureties and guarantees, including collaterals, of any duration whatsoever, in favor of any other group companies, in Italy and abroad, for any purpose whatsoever.

## **2.2. Sonatrach Raffineria Italiana S.r.l. governance instruments**

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SRI has adopted the following governance instruments in order to regulate the functioning of the company and decision-making process related to activities which may entail the risk of committing crimes underlying corporate administrative liability pursuant to Legislative Decree 231/2001 (hereinafter “Sensitive Activities”):

- By-law: it defines corporate governance rules of the company in compliance with applicable laws.
- Code of Ethic: it defines ethical principles that should be applied in conducting company's activities. SRI undertakes to promote awareness of the Code among all people that operate with it.
- Sonatrach Health, Safety and Environment Policy: The Sonatrach Group has adopted a Policy for the Health, Safety and Environment to be applied to all business activities and potential risks in place within the Organization, consistent with the most updated international standards. The Group requires all subsidiaries to adapt their practices to the HSE Policy, in terms of both the adoption and commitment with general principles, and the implementation of any action identified as functional to the mitigation of risks, the protection of health, safety and environment, further than the development of any action required in order to achieve a continuous improvement of HSE performance.

- **Organizational Chart:** The company organizational chart defines the company organizational structure, both as regards the Functions / first level reports to the General Manager / Chief Executive Officer of the Company, and as regards the internal organization of each company Function.
- **System of delegations and proxies:** defines the model of corporate responsibility towards the counterparties of the Company, formalizing in a complete manner the powers of representation concerning both institutional relations and spending powers applicable to the purchasing process.
- **Job Description:** for the main organizational positions, the Company has adopted internal documents that define, among other things, operational roles and responsibilities, and applicable functional and hierarchical reports.
- **Regulatory procedural framework:** The Company has adopted, and maintains over time updated, in line with its organization, a complex framework of procedures (guidelines, policies, procedures and instructions) aimed at regulating the main business processes in line with the ethical principles adopted, the best practices applicable, as well as with the provisions of the control standards of 231/01 Model.
- **Safety Management System for the Prevention of Major Accidents (SMSMPMA):** The Company undertakes to adopt, implement and maintain its own Safety Management System for the Prevention of Major Accidents, as well as to provide for its continuous improvement, with particular reference to safety performance, in order to manage and keep under control all activities that could affect the safety of workers, the external community and the protection of the environment and the equipment. This commitment is transmitted on a continuous basis to all those who work within the site, implementing the appropriate actions and necessary controls to verify the effectiveness of implementation.

## 2.3. The Health, Safety and Environment Management System (SGS)

In order to implement environmental and health and safety regulations and to adopt a preventive approach to environmental safety management, a Health, Safety and Environment Management System (SGS) has been formally adopted at the refinery.

This system integrates within it:

- the management system required by the Seveso regulation on the prevention of major-accident risks;
- The environmental management system of health and safety.

The regulatory framework adopted within the SGS is composed by the Manual and the various specific Operating Procedures.

In this context, the Company has adopted the following transversal control principles, i.e. those principles transversal to all processes/networks, such as:

- the adoption of a policy, included in a formalized document that sets out the goals and objectives that the company aims to achieve. The document, which is systematically updated, is formally approved by company management and is adequately distributed to employees and all those who have professional relations with the Company;
- the definition of an organization, by setting up a formalized system of delegations and proxies to ensure an accurate, effective and complete distribution of obligations and responsibilities within the company organization, towards delegated subjects with proven experience and technical-professional suitability, with the necessary decision-making and financial autonomy;
- the identification and evaluation of significant aspects, through company procedures that define roles, responsibilities and methodologies to be adopted for the identification, evaluation and traceability of environmental and health and safety aspects of its own activities (environmental risk assessment); also taking into account the territorial context of reference, in compliance with current regulations and the relative authorization measures;
- the definition of objectives and targets: the existence of objectives and targets for improving performance and their formalized planning. Furthermore, methods and responsibilities are established for monitoring the progress of the programs and responsibilities are defined concerning the approval, execution and reporting of expenditure;

- the adoption of a procedural system to monitor sensitive activities, within which roles and responsibilities have been defined, as well as the operating methods for carrying out the activities and the main rules of conduct that the various operators must comply with in order to pursue those policy objectives that the Company has planned. This system includes responsibilities for the management, storage and control of relevant documentation;
- the adoption of a communication/information/training process, which allows the qualification and updating of the resources involved in the management of the aspects;
- the adoption of specific monitoring plans, which allow the Company to monitor the effects that production activities have on the main environmental matrices (water, air and soil) and, consequently, to develop action programs aimed to the constant improvement and continuous enhancement of the environment and its matrices;
- the adoption of periodic internal and external verification plans, which allow the monitoring and control of environmental performance, as well as the effectiveness of the controls adopted;
- Reporting system to the Supervisory Board, through specific company procedures that govern the roles, responsibilities and operating methods of reporting activities to the Supervisory Board;
- the adoption of a Review process, through a specific company procedure that defines the roles, responsibilities and methods of conducting the review process carried out by Top Management in relation to the management of environmental issues by the Company.

Moreover, for the specific sensitive activities identified, specific and preventive controls have been adopted, i.e. those controls adopted for the management of a specific sensitive activity aimed to prevent possible offences. In this regard, it should be noted that most of the controls are contained in the Integrated Environmental and Safety Management System, as well as in the Company Guidelines and Procedures. This approach was also adopted at the warehouses, where independent management systems for the prevention of risks of major accidents, the environment and health and safety were implemented.

## 2.4. Company IT Systems

SRI IT Systems represent a fundamental tool to support the effective management of processes, significantly affecting the mitigation of risks found on business processes and recurring transactions. In particular, the information systems adopted by the Company support and guarantee compliance with high levels of reliability as regards:

- Segregation of Duties, by assigning different profiles to users with different responsibilities / authorization powers
- Traceability of operations, using storage and data preservation functions, and providing the possibility to reconstruct ex-post the main transactions carried out;
- The protection of the Company assets and know-how, ensuring the confidentiality of information, including third-party information.

In addition to applying rigorous standards both for the internal management of information systems and for the employment of qualified external suppliers, the Company has developed a specific procedural framework for the management of risks in the information technology area.

This set of procedures is designed to regulate, for example:

- the assignment of profiles in line with the individual organizational position;
- the management of System Administration activities;
- inventorying of IT assets activities;
- the IT security measures to be adopted to prevent risks, also in relation to possible intrusions into the Company's IT environment;
- methods of recovering and safeguarding company data.

## 2.5. Intercompany transactions

In determining its organization and its business model, SRI has considered potential synergies deriving from belonging to Sonatrach Group, one of the leading operators in the energy sector.

The actual organizational model takes into consideration contacts points with group functions and areas of collaborations for relevant processes.

Intragroup contacts between Sonatrach Group and SRI are set up on the basis of the same values and principles concerning transparency, ethic and control standards that are applicable to

transactions with third parties and commercial partners, identified into SRI 231 Model and Code of Ethic.

Intragroup transactions are regulated by a contract and is transmitted, upon request to SRI Watch Structure. It includes the following aspects:

- The identification of roles and responsibilities, operational conditions and information flows for performing the activities of the contract;
- The identification of control activities for monitoring the correct execution of the activities delegated in service, in compliance with the 231 Model adopted by the Company.

### 3. Organizational, management and control model of Sonatrach Raffineria Italiana

#### 3.1. The function of the model

The company is willing to disseminate a culture set on the following elements:

- Legality, in order to clarify that illicit behavior are not in line with policies of the company;
- Control that should inspire the conduct for all the Company activities in order to prevent the commission of crime underlying corporate administrative liability under Legislative Decree 231/2001.

Hereafter are reported the goals of 231 Model:

- Sensitize the addressees of 231 Model, by requesting correct and transparent behavior in performing sensitive activities in interest of the company in order to prevent the commission of crime underlying corporate administrative liability under Legislative Decree 231/2001;
- Raise awareness for the addressees of 231 Model that, in case of violation of such principles, they can incur in penal and administrative liability;
- Identify controls able to prevent the commission of crimes by “apical subjects” and/or by subjects under the “direction or supervision” of the firsts for own interest or advantage of their company in the interest or advantage of the company;
- Improve the efficiency and transparency in conducting companies’ activities.

231 Model has been implemented by considering the following elements:

- Analysis of documentation obtained with reference to organizational structure;
- Case history related to committed crimes from which emerged administrative liability;
- Guidelines of corporate bodies.

By performing such activities, from technical and organizational point of view, it has been identified processes/sensitive activities, organizational structure and related internal control system characterizing 231 Model which would take account of its own particular corporate situation. Therefore, such model will be updated on the basis of SRI governance and organizational structure consolidation and consequently on the basis of risk assessment and gap analysis to be performed between the actual internal control system and 231 standards adopted.

### **3.2. Addressees of 231 Model**

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The principles and contents of 231 Model concern to member of corporate bodies or of other bodies as Ethical Committee, management, employees and temporary workers of SRI as well as all those who work in Italy and abroad for the achievement of the objectives of SRI, who operate with SRI on the basis of commercial and/or financial relationship or who operate on the basis of specific contracts as suppliers, consultants or partners (hereinafter the “Addressees”).

### **3.3. The Structure**

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SRI 231 Model is composed by the following documents:

- The General Part, which describes the functioning of the organizational, management and control system adopted by the company in order to prevent the commission of crimes underlying corporate administrative liability under Legislative Decree 231/2001; the identification and appointment of Watch Structure, with specifically reference to its powers, responsibilities and information flows; the methods of reporting and management of illicit behavior; the disciplinary system with sanctions applicable in case of violation of 231 Model; training and communication plan to be adopted in order to guarantee the knowledge of the content of the 231 Model; rules of updating 231 Model.
- The Special Part, which integrates the General Part and containing a description related to:

- All types of crimes and administrative offences applicable to company, considering the activities performed;
- Sensitive activities which may entail the risk of committing crimes underlying corporate administrative liability pursuant to Legislative Decree 231/2001 above mentioned and related control standards;
- The Code of Ethics, which defines ethical principles that should be applied in conducting company's activities. The adoption of ethical principles aimed to prevent the commission of crimes underlying corporate administrative liability under Legislative Decree 231/2001 is an essential element of the preventive internal control system.

### **3.4. Internal Control System**

231 Model adopted by SRI, in line with best practices, provides a set of procedures and control activities in order to prevent the commission of crimes underlying corporate administrative liability under Legislative Decree 231/2001.

In performing sensitive activities, all addressees of 231 Model are due to respect rules and principles included into 231 Model and into SRI policies and procedures, available into intranet and formally communicated.

231 Model is based on the following elements:

- Code of Ethics;
- The identification of sensitive activities;
- The definition of powers of signature and authorization in order to identify powers to represent the company and internal power, with reference to quality, environment and health and safety at work. “Delegation” means the transfer, not on an occasional basis, within the Company of responsibilities and powers from one person to another in a subordinate position. Power of Attorney, also “PoA” is the legal transaction whereby one party confers on the other party the power to represent it (i.e. to act in its name and on its behalf). It ensures that counterparties negotiate and contract with the people officially appointed in order to represent the Company. In order to effectively prevent the offences

commission of the crimes underlying corporate administrative liability under Legislative Decree 231/2001, the system of delegation and powers must comply with the following elements:

- PoA must be in line with the responsibility and should be coherent with the position in the organization chart;
  - PoA or other organizational document must specifically and unequivocally define the powers of the prosecutor and his delegated person;
  - the powers assigned with PoA must be consistent with the objectives of the Company;
  - the procurer must have spending powers appropriate to the functions assigned;
  - all those have relations with the Public Administration and/or with private parties on behalf of the Company must have specific PoA;
  - the powers may be granted to individuals expressly identified in the PoA itself, or to legal persons which operate through its procurator;
  - the PoA should be integrated by an instruction letter which specifies the use of the powers within its limits and the responsibilities assigned to the organizational role;
  - a procedure must define the modalities and responsibilities for ensuring that PoA are promptly updated in the event of modification or revocation of company structure or related responsibilities or in case of the event of a cause di incompatibility, as well as the procedures for issuing and subsequently communicating them to the parties concerned.
- The adoption of policies and procedures aimed to provide general principles for governing sensitive activities, with particular reference to management of financial resources;
- The identification of management rules for financial resources;
- The identification of a disciplinary system, sanctions applicable in case of violation of 231 Model;

- The appointment of Watch Structure, with independent powers of initiatives and control responsible of supervision on effectiveness of 231 Model and monitoring of 231 Model implementation and updating activities; the model includes the information flows regarding the Watch Structure;
- The definition of training and communication plan for personnel of all level in order to provide differentiating training and communication activities between all addressees of 231 Model;
- The implementation of an Internal system for reporting violation;
- The definition for updating 231 Model.

The internal control system aimed at preventing the risk of committing the offences underlying corporate administrative liability under Legislative Decree 231/2001 is structured as follows:

- General standard of conduct applicable to Sensitive Activities;
- General standards of control, which must always be present in all Sensitive Activities taken into consideration by 231 Model;
- Specific standards of control, which contain special provisions designed to regulate specific aspects of Sensitive Activities and that must be contained in the company applicable regulatory instruments.

General standards of control pursuant to the 231 Model are:

- Segregation of duties: there must be segregation of duties between executing parties, controlling parties and authorizing parties;
- Regulations: company regulations (policies, procedures etc.) must exist which are capable of providing at least general reference principles for governing sensitive activities;
- Powers of signature and authorization: formal rules must exist for the exercise of powers of signature and internal powers of authorization also suitable to ensure that the assignment of the aforementioned powers is in accordance with the organizational responsibilities

assigned;

- Traceability: the parties or departments concerned and/or the information system used must ensure the identification and traceability of sources, of information and of the checks carried out supporting formation and implementation of Company's decisions, as well as financial resources management modalities.

### **3.5. Crimes in scope**

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Relevant crimes included into Special Part have been identified through the analysis of Company business and areas where there is a potential risk of committing an offence underlying corporate administrative liability under Legislative Decree 231/2001. Hereinafter are reported crimes included into Special Parts:

- Special Part 1 – Crimes against the Public Administration, Inducement to refrain from making statements or to make false statements to the legal authorities, corruption crimes, also among private parties;
- Special Part 2 – Corporate Crimes;
- Special Part 3 – Crimes for purposes of terrorism, subversion of the democratic order, offences related to organized crimes, transnational crimes, and offences aimed at preventing law enforcement, laundering and using money, goods or benefits of unlawful origin, as well as self-laundering;
- Special Part 4 – Manslaughter and non-intentional serious or very serious injuries arising out of the breach of accident prevention laws and regulations as well as laws and regulations on health protection at work;
- Special Part 5 - Cybercrime and unlawful data processing;
- Special Part 6 – Crimes relating Racism and xenophobia, individual personality and employment a foreign citizen without valid residence permit;
- Special Part 7 – Counterfeiting offences and crimes against industry and trade;
- Special Part 8 – Copyright crimes;
- Special Part 9 – Environmental crimes.

## 4. The Watch Structure

According to art. 6 of Legislative Decree 231/2001, the company is exempted from the administrative liability of the Decree if it is able to demonstrate that the task of overseeing such operations, compliance with the models and keeping it up to date of same has been delegated to an organization vested with powers to act on its own initiative and conduct monitoring.

The appointment of a Watch Structure with independent powers to operate and control whose mission is a mandatory condition for the exemption from the administrative liability. Its mission is to monitor the implementation and the observance of the 231 Model

According to sector best practices, Watch Structure requisites are identified in independence, professionalism and action continuity.

The autonomy and independence of the Watch Structure are guaranteed by the position recognized within the organizational structure of the company, and by the necessary requisites of independence, good reputation and professionalism of its members, as well as by the reporting lines towards upper management assigned to it.

An internal structure should ensure the activities to be provided by the technical secretariat to the Watch Structure in order to help to define and carry out the activities and to allow full compliance with the requirements of professionalism and action continuity, as well as compliance with legal obligations.

There are no specific obligation related Watch Structure composition and therefore, considering the organizational complexity and its size, SRI had opted for a solution able to guarantee its supervision functions.

In line with article 6 par. 1 of Legislative Decree 231/2001, the Board of Directors has appointed the Watch Structure composed of more than one individual.

### 4.1. Watch Structure appointment and replacement

The Watch Structure is appointed by the Board of Directors. The termination term of Watch Structure coincides with that of the Board of Directors which appointed them while continuing to

perform their functions ad interim until a new appointment of the members of the Watch Structure. The Board of Directors determines the remuneration of Watch Structure members.

At the time of appointment and subsequently on a yearly basis, the Board of Directors grants to Watch Structure financial resources necessary for the performance of the activities falling within the field of competence of Watch Structure (as for examples specialist advisory services, travel expenses).

The members of SRI Watch Structure must meet standards of integrity, honorability and respectability. In addition, they must not be ineligible for any reason or have conflicts of interest with governance bodies and/or positions that could undermine their independence and freedom of action and judgement.

Reasons for ineligibility and/or revocation of member of Watch Structure are:

- Relation of kinship, marriage or affinity within the fourth degree with members of Board of Directors as well as with people who held positions of representation, administration of management and with people of statutory auditors and independent auditors of SRI;
- Conflict of interest, even potential with SRI compromising the independence thereof;
- Direct or indirect shareholdings allowing to exert a great influence on SRI;
- Administrative functions - up to the three years before appointment as a member of the Watch Structure - in companies subject to bankruptcy, compulsory liquidation or similar procedures;
- The judgement, even not become final, or application of the sanctions on request ex 444 ss. Italian penal code for the violations relevant to administrative liability pursuant to Legislative Decree 231/2001 or for its gravity it affects the moral reliability of Watch Structure's member;
- The judgement, even not become final, or "plea bargaining" for a sentence implying legal persons and undertakings disqualification, even temporary, from holding public office, or temporary disqualification from holding management office;
- Being legally debarred, incapacitated or bankrupted.

At the time of their nomination, Watch Structure members are required to sign a declaration certifying that there are no causes of ineligibility, lapse and/or incompatibility and that, in case of any, they have to immediately communicate them to Board of Directors and to other members.

Watch Structure powers can be revoked only for “fair reasons”, included any modification to organizational structure through a Board of Directors resolution.

The following constitute examples of grounds for replacement and subsequent integration of the composition of the Watch Structure:

- Loss of requirements of standards of integrity, honorability and respectability and independence;
- The occurrence of any conflict of interest;
- Serious breach of the duties of the Watch Structure, as for example missing the information flow towards corporate bodies;
- Omitted or insufficient supervision attested - even incidentally - in a sentence (although not final) issued by a criminal Court pursuant to Legislative Decree 231/2001 against the Company or any other body in which said member acts, or has acted, as watch structure, or attested, even incidentally, in an order for the application of the sanction upon request of the parties (so-called “plea bargaining”) issued against the Company;
- The violation of confidentiality constraints in the handling of reports (whistleblowing);
- Assignment of tasks, roles and/or responsibilities within the corporate organizational structure not in line with the Watch Structure requirement of “autonomy and independence” and/or “action continuity”.

In particular serious cases, the Board of Directors can revoke the Watch Structure power and appoint a new Supervisory Body *“ad interim”*.

## **4.2. Functions and powers**

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The activity of the Watch Structure should not be influenced by any other corporate body or structure.

The Executive in charge and the key officer have supervisory duties with reference to the performance of their activities as they have the responsibility of the application of 231 Model.

Watch Structure is provided with initiative and control powers for supervising the functioning of and the respect for the 231 Model and its updating.

Hereafter are reported Watch Structure functions and powers:

- Review of the adequacy of 231 Model, i.e. its real ability to prevent unlawful conduct pursuant to Legislative Decree 231/2001;
- Supervision on effectiveness and efficiency of 231 Model and monitoring of 231 Model implementation and updating activities;
- Analysis of the maintenance, over time, of the soundness and functionality of 231 Model;
- Perform periodically control activities in a continuous or extraordinary way;
- Promote 231 Model, by proposing the update to Board of Directors as a consequence of one of following cases:
  - Violations of any prescription included into 231 Model;
  - Modification to organizational charter or to operating activities;
  - Regulatory changes;
  - Results of control activities
- Monitor the periodic updating of sensitive areas;
- Identify any issues related to the respect of principles by Responsible of Functions, emerging from the analysis of information flow and reporting lines;
- Inform timely the Board of Directors with reference to any violation of 231 Model from which administrative liability could derive;
- Adopt and implement regular information flows to Board of Directors and Statutory Auditors;
- Promote the necessary initiatives in order to guarantee the knowledge and understanding

of 231 Model;

- Promote a training and communication plan on Legislative decree 231/2001 and on its potential effects;
- Provide clarifications regarding the application of prescriptions of 231 Model, if necessary;
- Establish a communication system for the transmission of relevant information, guarantying the confidentiality of the identity of signaling;
- Any other task assigned according to law or to 231 Model.

In carrying out its duties, the Watch Structure has unrestricted access to corporate information for their own investigations, analysis and monitoring directly performed, through other control function, other internal corporate functions or professionals/third-party companies. Any company department, employee and/or member of company bodies is subject to an information obligation in case of any request by the Watch Structure, or in case of relevant events or circumstances, for the performance of the activities falling within the field of competence of the Watch Structure.

In carrying out its duties, the Watch Structure:

- has unrestricted access to corporate documents;
- has wide powers of inspection;
- has financial resources assigned by Board of Directors;
- is supported, if necessary, by corporate functions or external advisors;
- can require information to Board of Directors, Corporate Functions or advisors.

The Board of Directors shall communicate to Corporate Functions the appointment of Watch Structure and its powers.

The Watch Structure has not power of management of corporate activities, organizational power or for modifying the corporate structure nor for sanctions.

Watch Structure members and its co-workers have the obligation of confidentiality of all

information received in performing their activities.

## 4.3. Information flows

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### 4.3.1. Information flows of the Watch Structure towards corporate bodies

The Watch Structure reports on the implementation of 231 Model, showing the outcome of supervisory activities carried out and modification of 231 Model itself. Two different reporting lines are requested:

- Continuous reporting line towards the Chief Executive Officer of the Company.
- Periodic reporting, at least once a year to Board of Directors and Board of Statutory Auditors.

The Watch Structure:

- Reports to Chief Executive Officer with reference to all matters that considers appropriate. Each extraordinary matters should be immediately reported (for example violations of the principles included into 231 Model by employees, partners, advisors or changes in legislation related to administrative liability);.
- Submits a written report, at least once a year to Board of Directors and to Board of Statutory Auditors which contains at least the following elements:
  - The summary of activities performed;
  - Any problems identified during the supervising activities;
  - If not previously reported:
    - The necessary action plan in order to guarantee the correctness of 231 Model, included those necessary to remediate any organizational or procedural deficiencies from which could derive the commission of offences included into Legislative Decree 231 or to identify additional sensitive activities;
    - Behavior violations of 231 Model, in line with disciplinary system;

- A summary concerning the reports regarding any alleged violations of 231 Model, related procedures and internal control system;
  - An evaluation on functioning and effectiveness of 231 Model, by proposing possible integrations;
  - Modifications to organizational charter, operating activities or regulatory framework that lead to an update version of 231 Model;
  - Any potential and effective conflict of interest of Watch Structure's members;
  - Any expenses incurred.;
- Prepares the annual schedule of supervisory activities to be presented to Board of Directors and Board of Statutory Auditors.

Board of Directors has the power to summon the Watch Structure at any time, in order to receive information about its duties activities.

With reference to sectors of common interest, the Watch Structure activities are performed in collaboration with Ethical Committee; a continuous and formalized information flow between parties is guaranteed.

#### **4.3.2. Information flows towards the Watch Structure**

The Watch Structure must be informed, by means of information provided by the Employees, the Heads of the Corporate Functions, the Corporate Bodies, the external parties (meaning self-employed or “para-subordinate” workers, freelance professionals, consultants, agents, suppliers, commercial partners, et cetera) about any events which may give rise to liability for SRI.

Hereinafter are reported general prescriptions:

- Watch Structure should collect and evaluate any report related to commission of crimes (or attempts) underlying corporate administrative liability under Legislative Decree 231/2001 and related procedures.

All addressees of 231 Model communicate to Watch Structure all useful information in order to facilitate the exercise of the tasks on 231 Model. In particular:

- the Responsible of Corporate Functions involved in sensitive areas have to transmit to Watch Structure information related to: i) results of control activities performed in accordance to 231 Model and indications of Watch Structure; ii) any anomaly identified;
- Competent corporate functions shall report timely to Watch Structure through a written report the following information:
  - The adoption of updating of organizational documents within its area;
  - Any update regarding responsibilities of corporate functions and related delegation of powers;
  - Report provided by control body regarding their area from which may arise any critical information regarding the prescription of 231 Model;
  - Disciplinary proceeding regarding any non-compliance with the 231 Model or any archived proceeding as well as the application of sanction for the violation of 231 Model or related procedures;
  - Acts or notices from Judicial Police or from any other Authorities reporting any crimes under Legislative Decree 231/2001, having regard also to the confidentiality of information emerging from penal proceedings;
  - Any legal assistance requested by personnel, in case of their involvement into judicial proceeding under one of the crimes under Legislative Decree 231/2001;
  - Results of inspections from public officers;
  - Acts or complaints from Supervisory bodies as for example Privacy Guarantor;
  - Violations of cyber security;
  - Any other critical document for the purpose of Legislative Decree 231/2001.

Watch Structure shall request information related to sensitive activities or any other relevant information for the purpose of exercising his tasks on 231 Model.

Reports and information can be made either by physical mail to the address or by e-mail to the

address:

### The Ethical Committee of Sonatrach Raffineria Italiana

Contrada Marcellino

C.P. 88, 96011 Augusta (SR)

odv231@sonatrachitalia.it

The Supervisory Board evaluates all the reports received and undertakes the consequent initiatives at its reasonable discretion and responsibility within the scope of its competences, possibly hearing the author of the report and the person responsible for the presumed violation. Any consequent decision must be justified.

The Company guarantees the authors of the reports against any form of reprisal, discrimination, penalization or any consequence deriving from the same, guaranteeing them confidentiality regarding their identity, without prejudice to legal obligations and the protection of the rights of Sonatrach or of the rights of people erroneously accused or in bad faith.

#### 4.3.3. Collecting and keeping documentation

Any information, notice and report provided for in 231 Model is kept by the Watch Structure in a paper and/or computer archive. Without prejudice to legitimate orders of Authorities, any data and information contained in the archive is made available to parties outside the Watch Structure only with the prior authorization of the Watch Structure itself. Criteria and conditions of access are reported into Watch Structure Regulation.

## 5. Law 179/2017 - Whistleblowing

On December 29th, 2017 has entered into force the Law no. 179 on «Provisions for the protection of employee reporting of crimes or irregularities that have come to light in the context of a public or private employment relationship». The Law aims to promote workers' collaboration to encourage the emergence of corruption in public and private bodies. The introduction of a specific regulation of this phenomenon, c.d. Whistleblowing, increases the action of prevention and contrast of corruption. Paragraph 2-bis of art. 6 of Legislative Decree 231/2001 has been consequently added

into 231 Model.

Following such regulation, it has been issued on January 2018 an illustrative note for the application of such regulation.

In line with the prescription of Legislative Decree 231/2001, the Company has adopted a system of rules able to guarantee the confidentiality of the identity of the signaling, guarantying any act of retaliation or discriminatory. For further reference, refer to paragraph 4.4.4. "Confidentiality of the identity of Signaling".

## **5.1. Reporting rules - protection of the employee and/or collaborator who reports offences - art. 6, paragraph 2-bis, Legislative Decree 231/2001**

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Circumstantial information of illicit conduct, relevant under the Legislative Decree 231/2001 and based on factual and concordant facts, or violations of the model of organization and management of the entity, of which they came aware of the functions performed should be reported by the Ethical Committee.

The Ethical Committee will provide a specific procedure for the management of whistleblowing in accordance with the following provisions.

Reporting flow (hereinafter also “notification”) can be submitted as follow:

- In an electronic format, to the e-mail address of the 231 Watch Structure:

odv231@sonatrachitalia.it

- In printed format, by expressly indicating “CONFIDENTIAL”, to the following address:

**Sonatrach Raffineria Italiana S.r.l. Ethical Committee  
Contrada Marcellino**

**C.P. 88, 96011 Augusta (SR)**

In the event that the Watch Structure receives a report pursuant to Law 179/2017, it will forward it to the Ethical Committee for the activity for which it is responsible, unless the report concerns a member of the Ethical Committee.

The Ethical Committee will promptly inform the Watch Structure of the reports received and their

outcome, including any measures taken.

Reports relate to the legal provisions pursuant to Law 179/2017, with particular reference to protecting the whistleblower from any form of retaliation and/or discrimination.

it is forbidden to carry out acts of retaliation or discrimination against the whistleblower for reasons directly or indirectly related to the report, in accordance with the provisions of art. 6, paragraph 2-bis, of Legislative Decree 231/2001.

The adoption of discriminatory measures against whistleblower may be reported to the "Italian Labour Authority" for measures within its competence by the whistleblower and the trade union.

In accordance with the provisions in force, any retaliatory or discriminatory dismissal, change of job and any other retaliatory or discriminatory measure taken against the whistleblower shall be considered null and void.

The burden of proof rests on the employer, who will have to prove that these measures are based on reasons other than the report itself.

Any violations of the measures to protect the whistleblower or unfounded reports made with intent or gross negligence will be sanctioned in accordance with the provisions of the following "Disciplinary System".

## **5.2. Content of reporting**

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Reporting flow by the signaling must concern circumstantial information of illicit conduct and based on factual and concordant facts, or violations of the model of organization and management of the entity, of which they came aware of the functions performed.

Notifications cannot be related to complaints on personal matters; the instrument of notification cannot be used for personal purposes or acts of retaliation or discriminatory.

## **5.3. Reporting management**

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The Ethical Committee receives the reports and promptly informs the Supervisory Board. The Ethical Committee collects and evaluates the information received as soon as possible, starting the first phase of investigation.

If the report is well-founded, the Ethical Committee sends the report of the report to the Watch Structure and the Board of Directors so that they can take the consequent measures. If this is not the case, the Ethical Committee may decide to close the report by notifying the reporter and the Supervisory Board.

The Ethical Committee may notify the competent functions of the unfounded report, which will assess the possible action of disciplinary responsibility.

If reports are received regarding the Board of Directors or individual members of the same, the Ethical Committee must inform the Board of Statutory Auditors.

## 6. Disciplinary System

### 6.1. General Principles

The adoption of a disciplinary system aiming at sanctioning any non-compliance with the 231 Model standards and principles is a condition required by Legislative Decree 231/2001. Therefore, the adoption of an adequate disciplinary system is fundamental in order to guarantee the exemption of the Company from the administrative liability as defined by the Decree itself.

It shall be prohibited to retaliate or discriminate, directly or indirectly, against the reporter for reasons directly or indirectly related to the report. Disciplinary sanctions are provided for:

- in the event of failure to comply with the Model standards and principles;
- against those who violate the measures for the protection of the whistleblower pursuant to Law 179/2017;
- of those who intentionally or grossly negligently make reports that prove to be unfounded pursuant to Law 179/2017.

In accordance with the provisions in force, any retaliatory or discriminatory dismissal, change of job and any other retaliatory or discriminatory measure taken against the whistleblower shall be considered null and void.

The burden of proof rests on the employer, who will have to prove that these measures are based on reasons other than the report itself.

The imposition of disciplinary sanctions for violation of the Model principles and rules of conduct does not depend on whether criminal proceedings have been instituted and on the outcome of the consequent judgement for the commission of one of the unlawful conduct provided for by the Decree.

Sonatrach Raffineria Italiana S.r.l. shall consistently, impartially and uniformly impose sanctions proportionate to the respective violations of the Model and in compliance with the current provisions on the regulation of employment relationships.

The sanctions for the various professional figures are indicated below.

## **6.2. Measures towards employed personnel**

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In any case, any non-compliance with the 231 Model principles and standard is a disciplinary offence.

The behavior of the employees that they determine:

- violation of the behavioral rules contained in the Model, in the Code of Ethics, in the company rules and protocols adopted by the Company;
- infringement of measures to protect whistleblowers;
- the submission of unfounded reports with intent or gross negligence.

SRI requires the employed personnel to report any non-compliance with the 231 Model. The Company therefore appreciates such contribution from employees, also in case the employee reporting the non-compliance should be involved in the non-compliance himself.

It is forbidden to provide any false or groundless reporting, regarding other employees without providing any clear evidence or supporting documentation, or claiming that non compliances have been done basing on inconsistent facts.

With reference to sanctions that can be provided, in case of subordinate work, the Company will comply with art 7 of Workers Statute that establishes both principles of typicality of offences and

typicality of sanctions.

According to the applicable National Labor Contract the disciplinary sanctions applicable according to the severity of non-compliance, can be:

- Verbal warning, in case the employee omits to complete with adequate diligence the activities and tasks required by internal procedures or does not comply with rules defined within the 231 Model and also the internal documentation related to compulsory communication towards the Watch Structure, also in case the employee incurs for the first time in a non-compliance in relation to the “sensitive activities” included in the 231 Model, unless the Company incurs in a serious damage;
- Written warning, in case the employee who, more than once, omits to complete with adequate diligence the activities and tasks required by internal procedures or does not comply with rules defined within the 231 Model and also the internal documentation related to compulsory communication towards the Watch Structure, or in case the employee incurs several times in a non-compliance in relation to the “sensitive activities” included in the 231 Model, with the possibility to identify an inobservance of orders provided by the Company in both oral or written;
- Suspension from work activity and from salary payment for a up to eight days period, in case the employee adopts, within completing any “sensitive activity” according to the 231 Model, a behavior non-compliant to 231 Model requirements and provides damage to the Company or may expose the Company to a risk situation with reference to the integrity and safeguard of Company goods. The same sanction will be applied in the event of repeated failure to attend the training sessions that over time will be provided by the Company relating to the Decree, the Model of Organization, Management and Control and the Code of Ethics adopted by the Company or in relation to issues related to them. The fine may not exceed the amount of two hours' pay. Suspension of pay and service may not be ordered for more than three days and must be applied in the case of major misconduct;
- Employee dismissal, with no notice in advance, in case the employee adopts in performing any “sensitive activity” a clearly non-compliant behavior in violation to the principles and rules defined within the Model, able to determine the sanctions foreseen by the 231/01

Decree to the Company, with the possibility to imply a serious material and/or moral damage to the Company and identify a possible “offence to the law”.

### **6.2.1. Measures toward managers**

Violation of the principles and rules of conduct contained in the Model by managers and the adoption of conduct that does not comply with the aforementioned provisions will be subject to disciplinary action modulated according to the seriousness of the violation committed.

For the most serious cases, the employment relationship will be terminated, in consideration of the special fiduciary bond that binds the manager to the employer.

The following also constitute a disciplinary offence:

- the lack of vigilance on the part of the managerial staff on the correct application of the rules of the Model;
- violation of the obligations to provide information to the Watch Structure regarding the commission of significant crimes, even if attempted;
- violation of the rules of conduct contained therein by the managers themselves;
- the assumption of behaviors that do not conform to behaviors reasonably expected by a manager, in relation to the role held and the degree of autonomy recognized;
- violation of the measures for the protection of whistleblowers as per Law no. 179/2017;
- the submission, with intent or gross negligence, of reports that prove to be unfounded.

### **6.2.2. Measure towards governance bodies, Statutory and External auditors**

With respect to Directors who have:

- committed a violation of this Model;
- violated the measures to protect the whistleblower;
- presented, with intent or gross negligence, unfounded reports;

the Board of Directors, promptly informed together with the Board of Statutory Auditors by the Watch Structure, may apply any appropriate measure permitted by law, including the following sanctions, determined according to the seriousness of the act and the fault, as well as the

consequences that have arisen:

- Written warning;
- monetary sanction, taking into account the seriousness of the fact, equal to the amount of two to five times the emoluments calculated on a monthly basis;
- partial or total revocation of power of attorney.

In the event of violations that constitute a just cause for revocation, the Board of Directors shall propose to the Shareholders' Meeting that the relevant measures be adopted and shall provide for the additional duties provided for by law. In the event of a violation by a member of the Board of Statutory Auditors, the Watch Structure must immediately notify the Chairman of the Board of Directors in writing. The Chairman of the Board of Directors, in the event of violations such as to constitute a just cause for revocation, convenes the Shareholders' Meeting, forwarding the report of the Supervisory Body to the shareholders in advance. The adoption of the measure consequent to the aforesaid violation is in any case the responsibility of the Shareholders' Meeting.

In the event of a violation by the External Auditors, the Board of Directors will propose to Shareholders Meeting the procedure for the removal of the Auditor for just cause.

### **6.2.3. Measures towards others (SRI clients and vendors, seconded workers etc.)**

The non-compliance to the 231 Model principles and standards from other subjects, who have business or contractual relations with SRI for managing the sensitive activities included in the 231 Model, or the commission of crime offences in scope of the 231 Model, will be sanctioned according to the contents agreed in the contract terms and conditions.

Such clauses, as they explicitly refer to the compliance of rules and standard of conduct defined within the 231 Model, may foresee for example: the declaration from the counterparties attesting the knowledge and availability of the Company 231 Model and related standards, as well as for the Code of Ethics; the commitment from the third parties not to complete any action or behavior able to imply a non-compliance with the 231 Model of the Company.

The non-compliance with procedures and control standards defined within the 231 Model and with principles defined within the Code of Ethics from third contractual parties may imply, in observance

of contract terms and conditions, the termination of the contract, providing the possibility for claiming the compensation for any damage, including the case of application of sanctions from any judiciary body basing on the 231/01 Decree regulation.

#### **6.2.4. Measures for Watch Structure and Ethical Committee members**

If the Watch Structure or the Ethical Committee, or one or more members of the same, does not perform the duties assigned to it with due diligence, the Board of Directors will proceed to appropriate investigations, as well as to the possible adoption of the measure to revoke the appointment.

## 7. Training and Communication

### 7.1. Introduction

Communication and personnel training are significant requirements for the implementation of 231 Model. SRI undertakes to facilitate and promote the knowledge of 231 Model by management, employees and temporary workers with different knowledge degrees depending on location and role, encouraging the active participation of the same for the deepening of its principles and content.

Communication and training plan is aimed to:

- make aware who operates as company representative in conducting sensitive activities of possible illicit and related sanctions;
- inform all addresses that the violation of 231 Model prescription are suitable of sanctions or resolution of the contract;
- stress that illicit behavior in conducting company activities are not allowed as they are in contrast with ethical principles.

Communication and training activities are differently addressed to 231 Model addresses. Regardless the addresses, each activity is inspired to the following principles: completeness, clarity, accessibility and continuity. Watch Structure is responsible of the supervision of training and communication activities.

### 7.2. Employees

Each employee has to be aware of principles and content of 231 Model and of operating procedures for performing sensitive activities. They have to contribute to the effective implementation of the 231 Model, reporting potential deficiencies.

SRI undertakes to facilitate and promote the knowledge of 231 Model by management and employees, with different knowledge degrees depending on position and role, encouraging the active participation of the same for the deepening of its principles and content.

Operating procedures and code of ethic are communicated to all personnel through informational note sent by mail. The supporting documentation is available on company intranet and transmitted by mail.

A copy of 231 Model is provided to employees and new hires through attaching to payslip or contract. Each employee, when appointed, sign a declaration of knowledge and adherence to the principles and contents of the 231 Model and Code of Ethic.

### **7.3. Members of corporate bodies**

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Members of corporate bodies, when appointed, sign a declaration of knowledge and adherence to the principles and contents of the 231 Model and Code of Ethic.

The company adopted suitable communication instruments in order to be updated on 231 Model and on any relevant procedural and organizational change.

### **7.4. Additional addressees**

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Training and communicating activities regarding the content and principles of 231 Model are addressed as well to third parties whose relationship is regulated by a contract, with specific reference to those operate in sensitive activities.

### **7.5. Training**

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SRI promotes the awareness of 231 Model, Code of Ethic and related policies and procedures to all addressees. They are required to know its contents and inspire their behavior to them.

The principles and contents of Code of Ethic and of 231 Model are also explained in training courses, which may be attended on distance though IT resources.

SRI undertakes to facilitate and promote the knowledge of 231 Model by management and employees, with different knowledge degrees depending on location, role, and the risk of committing the offence in its sensitive activities.

Human Resource function is responsible of training activities in collaboration with Watch Structure.

Attendance to the courses is mandatory and proved through a signature as evidence of attendance

or the registration to courses attended in e-learning way.

## 8. Adoption of the Model – Rules for updating and additions

### 8.1 Control activities on 231 Model

In performing its control activities, Watch Structure can be supported by corporate functions if specific competences are necessary or by external advisors if technical operation are required.

Watch Structure has the widest execution power to perform its control activities.

### 8.2 Rules for updating and making addendum

Board of Directors approve any update or additions of 231 Model as a consequence of one of the following cases:

- Violations of any prescription included into 231 Model;
- Modification to organizational charter o to operating activities;
- Regulatory changes;
- Results of control activities.

As approved, modification are communicated to Watch Structure.

Watch Structure has accurate duties and responsibilities with reference to the process of updating and making addendum of 231 Model. Therefore, it gives its comments and proposals with reference to the organizational structure and related internal control system to dedicated company structures, in particular cases, to Board of Directors.

- Regulatory changes related to administrative liability;
- Identification of additional sensitive activities or modification of those have been already approved;
- Commission of one of the crime included into Legislative Decree 231/2001 by one of the addressees of the 231 Model;

- Identification of any deficiencies into 231 Model as a results of control activities.