

# Management System Guideline

## Internal Control and Risk Management System

### **Annex C | Whistleblowing reports received, including anonymously, by Eni SpA and by its subsidiaries in Italy and abroad**



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Approved on 17<sup>th</sup> April 2020 by the Board of Auditors, as the Audit Committee pursuant to SOA regulations

The English text is a translation of the Italian. For any conflict or discrepancies between the two texts the Italian text shall prevail.



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## 1. INTRODUCTION

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### 1.1 Objectives of the document

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This regulatory instrument regulates the process for receiving, analyzing and processing whistleblowing reports that are sent by or transmitted from anyone, stakeholders, Eni's People or other third parties, even if sent anonymously or in confidence.

This Annex complies with obligations described in the Sarbanes-Oxley Act of 2002, the Code of Ethics, the Organizational, Management and Control Model under Italian Legislative Decree no. 231 of 2001 and Eni SpA's Anti-Corruption MSG.

This Annex is part of Eni's Anti-Corruption Regulations as required by Eni SpA's Anti-Corruption MSG.

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### 1.2 Area of application

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This annex applies to:

- Eni SpA;
- Eni's subsidiaries or indirectly controlled companies, in Italy and abroad, following implementation according to the methods described in section 1.3 below.

The management of Whistleblowing Reports and the corresponding data processing is also performed by Eni SpA in the interest of its subsidiaries in compliance with the provisions of applicable laws, including in particular, the principles of necessity, proportionality and lawfulness of the processing as provided in the Regulation (EU) 2016/679 on the protection of physical persons with regard to the processing of personal data (GDPR), and in line with what is specified by Italian Legislative Decree no. 196/2003 and as amended and within the scope of the specific internal regulatory instruments. The operational and management autonomy of subsidiaries are complied with in all cases, ensuring the confidentiality requirements underlying the preliminary investigations.

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### 1.3 Implementation modalities

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This annex is for immediate application for Eni SpA.

In accordance with what has been defined in Paragraph 1.3 of the Anti-Corruption MSG, all the subsidiaries, without exception, implement this Annex by 31<sup>st</sup> July 2020.

All subsidiaries must promptly report the date on which this Anti-Corruption regulatory instrument was implemented to Eni SpA's anti-corruption compliance unit and the organization function.

Furthermore, Eni will use its influence, as far as is reasonable under the circumstances<sup>1</sup>, to ensure that the companies and entities in which they hold non-controlling interests meet the standards set out in this Annex adopting and maintaining an adequate internal control system in line with the requirements of Anti-Corruption Laws. In any case,

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<sup>1</sup> Taking into particular consideration Eni's percentage of investment in the company or in the entity (e.g. joint ventures, consortia) and the laws and regulations governing business transactions in the country where the company or the entity is established, or where their related activities are based.

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the representatives in these companies and entities designated by Eni will do everything they can to ensure that the anti-corruption standards set out in this Annex are adopted.

This annex supersedes and replaces the following document:

- Annex C with the same title issued by Eni SpA on 31 May 2019.

## 2. DEFINITIONS, ABBREVIATIONS AND ACRONYMS

The terms defined in the Anti-Corruption MSG have the same meaning in this annex. In addition, the terms below are defined as follows:

**PRIVACY CODE:** Italian Legislative Decree no. 196 of 30 June 2003 and subsequent changes and integrations.

**WHISTLEBLOWING COMMITTEE:** a cross-functional internal body, charged with the tasks and roles further described in paragraphs 4.2.1, 4.2.2, 4.2.3 and subsequent and comprising the managers of the following Eni SpA functions: (i) integrated compliance, (ii) legal affairs, (iii) human resources and organization, (iv) internal audit. For Reports with a Potentially Serious Impact, the Whistleblowing Committee is joined by Eni SpA's Accounting and Financial Reporting function<sup>2</sup>.

**COMPLIANCE SUPERVISORY BODY (ALSO CSB):** collegial and independent body which has been given autonomous initiative and control powers, established on a local level in the cases specified and regulated in the "Compliance model for corporate responsibility for Eni's foreign subsidiaries" MSG and as amended.

**WHISTLEBLOWING FILE:** a document summarizing the investigations carried out regarding the Whistleblowing Report(s) and that contains a summary of the investigation carried out regarding the facts of the Whistleblowing Report, the result of the investigations carried out and any action plans that were identified.

**GDPR (GENERAL DATA PROTECTION REGULATION):** Regulation (EU) 2016/679, concerning the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and abrogates Directive 95/46/EC.

**LOCAL COMPLIANCE COMMITTEE (ALSO LCC):** a committee established at the local level of each foreign subsidiary and regulated in the "Compliance model for corporate responsibility for Eni's foreign subsidiaries" MSG and as amended.

**POSTER:** document, published on Eni's Intranet and Internet sites and affixed at the subsidiaries and operational sites, that provides a quick guide about the methods for presenting a Whistleblowing Report as well as the list of reception channels in Italy and abroad.

**WATCH STRUCTURE(S):** the Watch Structure of Eni SpA and the Italian subsidiaries, as specified in article 6 of Italian Legislative Decree no. 231 of 2001.

**CONTROL BODY(IES):** the Board of Auditors of Eni SpA (also in its capacity as Audit Committee according to the Sarbanes-Oxley Act) and the Italian subsidiaries and similar bodies, in compliance with applicable foreign law as circumstances require.

**ENI PERSONNEL:** directors, executives, other members of the corporate and watch structures, management and Eni employees<sup>3</sup>.

**ENI'S PEOPLE<sup>4</sup>:** Eni personnel and anyone, physical or legal persons, who operate in Italy and abroad to achieve Eni's objectives, each within the scope of their own functions and responsibilities (e.g. non-dependent third parties such as

<sup>2</sup> At the time of issue of this annex, this refers to the Administration and Financial Statements Manager.

<sup>3</sup> With a permanent or non-permanent contract and, in general, individuals in top positions and their subordinates.

<sup>4</sup> "Eni" refers to Eni SpA and its direct and indirect subsidiaries, in Italy and abroad.

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business partners, customers, suppliers of products or services, audit companies, consultants, agents, individuals acting on behalf of the organization, collaborators, interns, etc.).

**QUARTERLY WHISTLEBLOWING REPORT:** mainly contains Reports Files received in the relevant quarter and the Report Files proposed for dismissal relating to Eni SpA and subsidiaries.

**WHISTLEBLOWER(S):** Eni's People, Stakeholders<sup>5</sup> and other third parties who witnessed an offence or an irregularity involving Eni personnel.

**WHISTLEBLOWING REPORT(S):** any communication received by Eni pertinent to the Internal Control and Risk Management System and concerning behaviours that relate to Eni's People in violation of the Code of Ethics, any laws regulations, provisions of authorities, internal regulations, Model 231 or Compliance Models for foreign subsidiaries<sup>6</sup>, that may cause damage or prejudice to Eni, even if only to its public image. In particular, these are considered as communications relating to non-compliance with laws and external regulations, the principles in the Code of Ethics and the rules included in Eni's internal regulatory system. These include (i) cases of fraud against the company's assets and/or in financial reporting, (ii) illegitimate behaviour pursuant to Italian Legislative Decree 231 of 2001 and/or violations of an intentional and/or fraudulent nature of Model 231 or the Compliance Models for foreign subsidiaries (hereafter AR Whistleblowing Reports), (iii) possible corruption (active or passive) or violation of anti-corruption regulatory instruments (hereafter ACC Whistleblowing Reports).

Therefore, the cases other than those above are not treated as Whistleblowing Reports for the purposes of this Annex, and in particular those concerning requests, claims or complaints of a commercial nature<sup>7</sup> (e.g. complaints about bills, invoicing, etc.) and grievances as specified in Annex C of the "Responsible and sustainable enterprise" MSG<sup>8</sup> and as amended.

These communications will be transmitted to the company functions responsible for receiving them and handle them based on the regulations of reference.

**CORPORATE ADMINISTRATIVE RESPONSIBILITY WHISTLEBLOWING REPORT(S) (AR):** Whistleblowing Report/s concerning possible illegitimate behaviour pursuant to Italian Legislative Decree 231 of 2001 and/or violations of an intentional and/or fraudulent nature of Model 231 and/or the Compliance Models for foreign subsidiaries<sup>9</sup>.

**ACC WHISTLEBLOWING REPORT(S):** Whistleblowing Report/s regarding possible corruption (active or passive) or the violation of anti-corruption regulatory instruments.

**ANONYMOUS REPORT:** any Whistleblowing Report that comes from an individual whose personal details are unknown or not clearly identifiable.

**INTEGRATED COMPLIANCE WHISTLEBLOWING REPORT (IC):** Whistleblowing Report/s concerning possible violations of regulatory instruments regarding the areas defined in the Integrated Compliance MSG and as amended.

<sup>5</sup> See the definition of "Eni's Community" and "Stakeholders".

<sup>6</sup> See "Compliance model regarding corporate responsibilities for Foreign Subsidiaries of Eni" MSG.

<sup>7</sup> For complaints of a commercial nature, these refer to communications concerning possible cases of inefficiency regarding Eni's commercial activities. This concerns, for example: (i) for gas and electricity customers, written complaints with which the end customer, or a legal representative or a consumer or professional association on their behalf, expresses a complaint regarding the non-compliance of the service obtained with one or more requirement defined by law or by administrative provisions, by the contractual proposal to which the customer has adhered, by a supply contract; (ii) for fuel customers, documents with which the customer criticizes in written form to Eni a behavior or an omission regarding topics concerning inefficiencies at a sales point, products, fuel cards, You&Eni card or other.

<sup>8</sup> Grievances are considered a "complaint presented by an individual - or a group of individuals - that must be addressed. The complaint may derive from real or perceived impacts caused by company operations".

<sup>9</sup> See "Compliance model regarding corporate responsibilities for Foreign Subsidiaries of Eni" MSG.

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**WHISTLEBLOWING REPORT(S) CONCERNING HUMAN RIGHTS (DU):** Whistleblowing Report/s concerning facts or behaviours contrary to (or in conflict with) the responsibilities taken on by Eni to respect the human rights of each individual or community, and attributable to the following categories: (i) social-economic impacts; (ii) health, safety and the safety of the local communities; (iii) violation of workers' rights and (iv) occupational health and safety.

**ILLICIT REPORTS:** any Whistleblowing Report that is revealed unfounded based on objective elements and for which the concrete circumstances that were ascertained during the investigation phase lead to believe that it was presented in bad faith or with extreme negligence.

**VERIFIABLE DETAILED REPORT(S):** Whistleblowing Report in which the narrative of the author, the facts, events or circumstances which constitute the basic elements of the alleged offence (e.g. type of offence committed, period when it occurred, value, causes and purposes of the offence, company/area/persons/units/entities concerned or involved, fault on the internal control system, etc.) is given with a level of detail sufficient to concretely permit, on the basis of the investigative tools available, the relevant company bodies to verify the truthfulness or otherwise of the facts or circumstances detailed in the Report.

**WHISTLEBLOWING REPORT(S) WITH A POTENTIALLY SERIOUS IMPACT:** Whistleblowing Reports:

- which would entail an estimated impact on the financial statement for Eni SpA and/or subsidiaries (in matters concerning accounting, external auditing, internal controls on financial reporting) of quantitative and qualitative importance. The impact is significant from a quantitative point of view if it is equal to or over 20% of the "materiality threshold" defined by the Management System Guideline "Eni's internal control system on financial reporting", with reference to Eni SpA's annual and consolidated financial statement parameters of reference. The impact is significant in terms of the qualitative aspects if the operational faults and/or fraud can influence the financial and investment decisions of potential addressees of the financial reporting and/or
- that concerns members of Eni SpA corporate bodies, directly reports to the Chairman of the Board of Directors and the CEO of Eni SpA, the Chairmen and CEOs of Versalis, Eni Rewind and Eni gas e luce; and/or
- that one or more members of the "Whistleblowing Committee" (within the framework of reports submitted to it by the Whistleblowing Team) believes it may have a significant impact on the Internal Control and Risk Management System.

**STAKEHOLDER:** all people having a legitimate interest in the corporate business.

**WHISTLEBLOWING TEAM:** a cross-functional internal body, charged with the tasks and roles further described in paragraphs 4.2.1 and 7 and comprising unit managers, identified by the respective managers members of the whistleblowing committee<sup>10</sup>, of the functions: (i) integrated compliance, also in relation to the aspects connected to Model 231, (ii) legal affairs, (iii) human resources and organisation, (iv) internal audit and (v) Administration and Financial Reporting of Eni SpA.

**THIRD PARTIES:** any other third party who cannot be defined as a Stakeholder or Eni's People.

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<sup>10</sup> The members of the Whistleblowing Committee send a formal communication to the manager of the relevant unit for the management of the Whistleblowing Reports established within the Internal Audit function that indicates the names of the members of the whistleblowing team.

### 3. GENERAL PRINCIPLES

The general principles with regard to the process of managing Whistleblowing Reports are as follows:

**INTERNAL CONTROL AND RISK MANAGEMENT SYSTEM (SCIGR):** *“The SCIGR is the set of rules, procedures and organizational structures aimed at allowing the identification, measurement, management and monitoring of the major risks, as well as the structuring of adequate information flows that guarantee the dissemination of information and the coordination among the various actors of SCIGR. This system is integrated into general organizational and company policy structures and is in line with reference models and the relevant national and international best practices. An effective SCIGR contributes to running the Company in line with corporate objectives, as defined by the Board, encouraging informed decision-making process and ensuring the safeguarding of company assets, the efficiency and effectiveness of company processes, the reliability of information provided to the corporate bodies and to the market, compliance with laws and regulations, the Eni By-Laws and internal regulations.”<sup>11</sup>.*

**INTERNAL AUDIT INDEPENDENCE AND PROFESSIONALISM:** the Internal Audit function performs its duties ensuring that they are performed in observance of the requirements of independence, objectivity, competence and professional diligence, in compliance with the provisions of the international professional standards of the Institute of Internal Auditors (IIA), as well as Eni's Code of Ethics.

**GUARANTEE OF CONFIDENTIALITY AND ANONYMITY AND PROHIBITION OF RETALIATORY OR DISCRIMINATORY ACTS TOWARDS THE WHISTLEBLOWER:** all Eni's People that receive a Whistleblowing Report and/or are involved, in any capacity, in the preliminary investigation and processing of said Report, are required to guarantee strict confidentiality of the persons and facts reported using, to this end, criteria and methods of communication that are adequate to safeguarding the identity and integrity of the people mentioned in the Reports, as well as the anonymity of the data identifying the Whistleblower (see “principle of confidentiality for the whistleblower”), in any case preventing notification of the acquired data to third parties that are not part of the preliminary investigation and processing of Whistleblowing Reports regulated in these Eni regulatory instruments. All Eni's People are prohibited from carrying out retaliatory or discriminatory acts, directly or indirectly, towards the whistleblower for reasons connected directly or indirectly to the Whistleblowing Report.

Notwithstanding this, the notification of such information for investigation and processing of the Whistleblowing Report, is allowed:

- to the following individuals/organizations:
  - a) Whistleblowing Committee;
  - b) Whistleblowing Team;
  - c) top managers of the business areas related to the Whistleblowing Report;
  - d) Line positions responsible for carrying out checks on the Whistleblowing Report; and
- in the cases in which knowledge thereof is essential for understanding the facts reported and/or for the conduct of the corresponding preliminary investigations and/or processing;
- to the Board of Statutory Auditors and the Watch Structure of Eni SpA, for the Whistleblowing Reports within their area of responsibility;
- to the other subjects who receive the reporting as specified below in paragraph 6.

<sup>11</sup> “Internal control and risk management system” MSG.



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The information regarding the identity of the whistleblower may not be communicated to the human resource function<sup>12</sup> except in the cases in which the knowledge of the data identifying the whistleblower is absolutely necessary in order to start the disciplinary proceedings for the reported persons and in the cases specified by law.

If the measures that protect the whistleblower are violated, the sanctions specified below in paragraph 7 “Disciplinary and other measures” shall apply.

**PROTECTION AGAINST ILLICIT REPORTS:** In order to protect the image and reputation of people who were unjustly reported, in the case of an Illicit Report, Eni will guarantee the application of the disciplinary sanctions specified in paragraph 7, also towards the whistleblower. Eni will also inform the parties/companies indicated in the Illicit Report of the content of the Illicit Report and the identity of the whistleblower, to give these parties/companies the opportunity to evaluate any actions to take to protect themselves.

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<sup>12</sup> Including managers, members of the Whistleblowing Committee and the Whistleblowing Team, of the human resources and organization function.

## 4. OPERATING METHODS

The process of managing Whistleblowing Reports is described in the following paragraphs.

### 4.1. Receipt

Eni, in order to facilitate receipt of the Whistleblowing Reports, makes all possible channels of communication available<sup>13</sup>, including Eni's internet site<sup>14</sup> which is considered preferential and suitable for guaranteeing, with IT tools, the confidentiality of the identity of the whistleblower:

Additional communication channels are available, such as:

- ordinary mail;
- fax number;
- voicemail;
- email;
- alternative instruments for collecting whistleblowing reports (e.g. dedicated mailboxes "yellow-box").

The Internal Audit function is responsible for monitoring the functionality of these communication channels, and must be contacted in the case of any malfunction.

Furthermore, the whistleblowing reports can be sent to the Eni SpA Watch Structure ([organismo di vigilanza@eni.com](mailto:organismo_di_vigilanza@eni.com)), which guarantees that they will be forwarded to the Internal Audit function. Similarly, the Watch Structures of the Italian subsidiaries guarantee that they will send the Whistleblowing Reports they receive to the Internal Audit function.

Through a "no-reply" address, Eni informs the sender, if possible, (i) that the reported issue was taken on, (ii) of the possibility or necessity, in the case of communications that are not sufficiently detailed, to send further information/elements of knowledge and/or of which the sender will become aware, for the purposes of integration/updating the facts relevant to the initial Report.

#### 4.1.1. Whistleblowing Reports received from outside the provided channels

Eni Personnel receiving a Whistleblowing Report from outside the channels provided shall forward, without delay, the original and any annexes to the relevant units established by the Internal Audit function in accordance with the highest standards of confidentiality and with appropriate procedures to protect the whistleblower and the identity and integrity of the individuals reported, without prejudice to the effectiveness of the subsequent verification.

It is however not mandatory for Eni personnel to transmit anomalies, deficiencies or irregularities found within the scope of their management activities, or first and second level controls performed while performing their tasks and assigned responsibilities, unless they concern the cases identified in Annex 1 "List of cases that must be sent to the internal audit function".

<sup>13</sup> The same channels are also used for activating the fraud communication flow specified by "Eni's internal financial reporting control system" MSG.

<sup>14</sup> On the page [https://www.eni.com/it\\_IT/azienda/governance/segnalazione.page](https://www.eni.com/it_IT/azienda/governance/segnalazione.page); in line with what is specified by art. 2 of Law. no. 179/2017, this channel guarantees, with IT tools, the confidentiality of the identity of the whistleblower.

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The Internal Audit function will ensure that all the appropriate checks are carried out on the verifiable facts, by doing one or more of the following activities and guaranteeing that these phases are carried out as quickly as possible and in accordance with the principles of objectivity, competence and professional diligence; furthermore, suitable measures shall be ensured that guarantee transparency and correctness when carrying out the Whistleblowing Report management activities if the report relates to a member of the Whistleblowing Team/Committee or a member of the relevant unit for managing Whistleblowing Reports within the Internal Audit function.

**4.2.1. Preliminary investigation**

The objective of the preliminary investigation is to proceed with the classification of communications received in order to identify the Whistleblowing Reports that must be processed as established by this regulation, as well as to assess the presence of the necessary conditions in order to activate the subsequent verification phase.

**The Internal Audit function:**

- a) on receipt of the communication through the communication channels according to paragraph 4.1, it carries out preliminary checks at the concerned structures and, in the case of possible security threats<sup>15</sup>, it transmits the communication to the Eni security function for the relevant activities; it updates the information in the system dedicated to the management of the received communications<sup>16</sup>;
- b) sends the Whistleblowing Team all the communications received<sup>17</sup> and calls the Whistleblowing Team meeting, preparing all the support information elements to fulfil the functions attributed to it.

**The Whistleblowing Team:**

- c) examines the communications received to identify the Whistleblowing Reports to which this regulatory instrument can apply;
- d) identifies possible Whistleblowing Reports with a Potentially Serious Impact and, upon indication of the manager of the integrated compliance function who is a member of the Whistleblowing Team, the ACC Reports<sup>18</sup> and the AR Reports<sup>19</sup> and the CI Reports<sup>20</sup>;
- e) identifies, from among the Whistleblowing Reports, those classified as Verifiable Detailed Reports;
- f) if facts are reported for which the existence of pre-litigation, disputes and investigations are in progress by public authorities (for example, judicial, ordinary and special authorities, administrative bodies and independent

<sup>15</sup> For the definition of a security threat, refer to the "Security" MSG.

<sup>16</sup> During this phase, the Internal Audit function records the original of the communications and uses the dedicated electronic protocol (see also the following para. 8 "Controls, document storage, traceability").

<sup>17</sup> In the case of signed communications, the Internal Audit function submits the communications to the Whistleblowing Team with the name of the whistleblower omitted to protect their identity.

<sup>18</sup> The ACC whistleblowing reports are made available subsequently to the anti-corruption compliance unit by the manager of the unit of the integrated compliance function who is a member of the Whistleblowing Team.

<sup>19</sup> The AR whistleblowing reports are made available subsequently to the relevant integrated compliance function for the material by the manager of the unit of the integrated compliance function who is a member of the Whistleblowing Team.

<sup>20</sup> These reports, if relative to areas of internal monitoring of the integrated compliance function, are subsequently made available to the specialized compliance reference responsible for the material by the manager of the unit of the integrated compliance function who is a member of the Whistleblowing Team (for the definition of area of internal monitoring and specialistic compliance reference, refer to the "Integrated Compliance" MSG).

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authorities assigned to monitoring and control) it evaluates, based on available elements, at this stage, after receiving the opinion of the legal affairs function or the other relevant functions, without prejudice to possible reevaluation at a later date: (i) the proposal to dismiss those<sup>21</sup> Whistleblowing Reports, if they contain facts already covered in the pre-litigation, disputes and investigations, having them transmitted to the relevant function responsible for the procedure, (ii) to start, if the reported facts are partially excluded from the pre-litigation, dispute and investigations, the investigation phase for the latter as referred to in paragraph 4.2.2. The transmission to the reporting authorities is subject to prior assessment by the legal affairs function or other relevant functions.

- g) can ask the Internal Audit function, if considered useful for the purpose of integrating the preliminary investigations, to also carry out checks in the relevant company structures or on the persons involved;
- h) proposes the dismissal of those: (i) that do not qualify as Verifiable Detailed Reports as it is not possible to start the investigation phase specified in paragraph 4.2.2<sup>22</sup>; (ii) are clearly unfounded and Illicit Reports<sup>23</sup>; (iii) contain facts already covered in past specific investigations and already dismissed, where no new information has come to light from the preliminary checks carried out which would require additional investigations; (iv) Verifiable Detailed Reports for which, in light of the outcome of preliminary checks conducted according to letter g) above, it not being considered necessary to start the next investigation phase referred to in paragraph 4.2.2;

**The Internal Audit function:**

- i) sends communications received that are not identified as Whistleblowing Reports to the company functions responsible to receive and process them based on the relevant regulations;
- j) if possible, informs the sender of the communication that the reported problem is not applicable to the cases set forth by this regulatory instrument and that it will be accepted by the relevant company functions that will manage it according to Eni's regulatory framework and in line with applicable laws;
- k) includes the dismissal proposals of the Whistleblowing Team according to letters h) and f) directly in the Quarterly Whistleblowing Report for examination by Eni SpA's Board of Statutory Auditors (see par. 4.2.3).

In relation to Verifiable Detailed Reports with the result of the Whistleblowing Team examination:

- l) informs on the opening of Whistleblowing Files: (i) the Whistleblowing Committee, (ii) the relevant top managers of Eni SpA (also for the companies organizationally reporting to them);
- m) updates the dedicated system for management, monitoring and presentation of Whistleblowing Reports with the information contained in the "Whistleblowing Files".

In the case of Whistleblowing Reports with a Potentially Serious Impact, the Internal Audit function shall promptly inform the Chairman of Eni's Board of Statutory Auditors, so that he can consider the possibility of convening a special meeting. Furthermore, at the first possible meeting, the Internal Audit function will inform the Eni SpA's Board of Statutory Auditors of the Whistleblowing Report and of the results after the initial checks.

In the case of Whistleblowing Reports with a Potentially Serious Impact, the Internal Audit function will provide information regarding its receipt also to the: (i) Eni SpA's Watch Structure for AR Whistleblowing Reports pertinent to Eni SpA; ii) for Whistleblowing Reports pertinent to Italian subsidiaries to the relative Board of Statutory Auditors and,

<sup>21</sup> The Whistleblowing File is stored in the quarterly report (see paragraph 6) with the result "Not applicable".

<sup>22</sup> The Whistleblowing File is stored in the quarterly report (see paragraph 6) with the result "Not applicable".

<sup>23</sup> Notwithstanding, for the latter, the actions described in paragraph 7 "Disciplinary and other measures".

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limited to AR Whistleblowing Reports, to the Watch Structure of the company itself; (ii) for AR Whistleblowing Reports referring to foreign subsidiaries to the Compliance Supervisory Bodies<sup>24</sup> or Local Compliance Committee<sup>25</sup> of the company.

### 4.2.2. Investigation

The objective of investigations of the Whistleblowing Reports is to proceed with checking, analysing and evaluating in detail the truthfulness or not of the facts reported as well as formulating possible recommendations for adopting necessary corrective measures for the areas and company processes involved by the Whistleblowing Report with the aim of strengthening the Internal Control and Risk Management System and guaranteeing compliance with the Code of Ethics<sup>26</sup>, on the basis of which the managers will prepare a specific action plan.

The Internal Audit function ensures that necessary checks are performed: (i) directly by acquiring the information necessary for the assessment from relevant line structures, or (ii) through: a) the HSEQ function if the Whistleblowing Report concerns health, safety, environment and public safety; b) the security function if the Whistleblowing Report concerns topics of company security; c) for Whistleblowing Reports concerning possible market abuse violations, the relevant company functions identified in specific regulatory instruments<sup>27</sup>; d) the relevant integrated compliance function if the Whistleblowing Report concerns violations related to internal control areas of the integrated compliance function; e) other company functions in consideration of the specific technical and professional skills required.

In case ii) the structures responsible for promoting and coordinating the most appropriate checks, by also availing themselves of the relevant functions/offices, send the Internal Audit function a conclusive note with the support documentation.

During the investigations phase, Eni's head of the Internal Audit function evaluates whether to activate a "spot" audit, taking into consideration the audit principles and methods disciplined by the reference regulatory framework on the issue of Internal Audits.

### 4.2.3. Dismissal

At the end of the investigations, the Internal Audit function will prepare and send the dismissal proposal to the Whistleblowing Team, who may:

- approve the dismissal proposal, or
- request further investigation/information<sup>28</sup>.

<sup>24</sup> In the case of foreign subsidiaries at high risk.

<sup>25</sup> In the case of foreign subsidiaries at medium risk.

<sup>26</sup> Corrective measures following Whistleblowing Reports, in addition to improving the internal control system, may include managerial/disciplinary measures taken against employees and/or measures taken against suppliers.

<sup>27</sup> See Annex M "Identification and reporting of suspicious orders and transactions, for the management of financial activities" to the "Finance" MSG and the procedures "Suspicious Transaction & Order Detection and Reporting" of ETS S.p.A. and Banque Eni, and as amended. For Whistleblowing Reports regarding topics covered by the "Abuse of Market Information (Issuers)" MSG, the checks are carried out by the corporate affairs and governance function. For Whistleblowing Reports pertinent to topics covered by the "Market conduct and financial regulation" MSG, the checks are carried out by the integrated compliance function.

<sup>28</sup> After performing additional investigations, the flow of activities restarts from point 4.2.2.

**Annex C | Whistleblowing reports received, including anonymously, by Eni SpA and by its subsidiaries in Italy and abroad**

If the reported facts relating to strategic managers<sup>29</sup> are evaluated as truthful, the Whistleblowing Team reports the relative Whistleblowing Files to the Eni SpA Board of Statutory Auditors, within the scope of reporting as specified below in paragraph 6.

If the outcome of the investigation phase shows that the Whistleblowing Report is (i) unfounded based on objective evidence and (ii) made in bad faith or with serious negligence, the whistleblowing team will classify it as an Illicit Report and send it to the relevant functions for evaluating the adoption of disciplinary sanctions or other measures towards the whistleblower as described below in paragraph 7, will monitor the implementation and ensure that the person and/or company reported is informed in a timely manner.

Following the approval of the Whistleblowing Team, the Internal Audit function sends the proposal for the dismissal of the Whistleblowing Reports to the Whistleblowing Committee, which in turn may:

- approve the inclusion of the dismissal proposal in the Quarterly Whistleblowing Report to be submitted for approval to the Eni SpA; Board of Statutory Auditors or
- request further investigation/information<sup>28</sup>.

Once the dismissal proposal of a report is approved by the Whistleblowing Committee, the Internal Audit function will add them to the Quarterly Whistleblowing Report and submit it to:

- the Eni SpA Board of Statutory Auditors which will approve the dismissal proposals of the Whistleblowing Reports in the same Quarterly Whistleblowing Report, or, where necessary, will ask the Internal Audit function to carry out further investigations<sup>30</sup>;
- only with regard to AR Whistleblowing Reports, to Eni SpA Watch Structure, which may request the Internal Audit function to carry out further investigations.

In the event of a subsequent examination of the aforementioned AR Whistleblowing Reports pertinent to Eni SpA by the Eni SpA Watch Structure, the Internal Audit function notifies Eni SpA's Board of Statutory Auditors of any additional investigations required.

If deemed appropriate, Eni's Board of Statutory Auditors ensures communication to CONSOB as per Article 149, paragraph 3, T.U.F., and informs the Control and Risk Committee regarding the documents that require communication to Consob pursuant to art. 149 as well as the Whistleblowing Reports with a potentially Serious Impact or in any case considered significant for the purposes of their impact on the Internal Control and Risk Management System.

When receiving the outcome of the Quarterly Whistleblowing Report examination by the Eni SpA Board of Statutory Auditors and by the Watch Structure for AR Whistleblowing Reports pertinent to Eni SpA, the Internal Audit function will inform the whistleblower, if possible, that the Whistleblowing Report was dismissed.

<sup>29</sup> The Internal Audit function receives the list of strategic managers from the HR function to permit the Whistleblowing Team to properly classify the Whistleblowing Reports.

<sup>30</sup> The Board of Statutory Auditors may engage, through the agency of company structures, independent consultants or other experts, as it deems fit to pursue its tasks (see Regulation for functions assigned to Eni SpA's Board of Statutory Auditors, in compliance with US regulations). In that case, the flow starts again from par. 4.2.2.

## **5. MONITORING OF CORRECTIVE ACTIONS**

If the investigative phases reveal the need for corrective actions on the Internal Control and Risk Management System, it is the responsibility of the area/process involved to draw up a corrective action plan for the removal of critical issues.

The Internal Audit function monitors the relative state of implementation of the corrective actions by performing follow-up activities<sup>31</sup>.

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<sup>31</sup> For the monitoring of the corrective actions, refer to what is specified in the "Internal Audit" MSG.

## Annex C | Whistleblowing reports received, including anonymously, by Eni SpA and by its subsidiaries in Italy and abroad

### 6. REPORTING

The Internal Audit function ensures the preparation of the Quarterly Whistleblowing Report. Following the review by the Eni SpA Board of Statutory Auditors, the Internal Audit function transmits the Quarterly Whistleblowing Report to:

- Eni SpA's Chairman of the Board of Directors;
- Eni SpA's Chief Executive Officer;
- Eni SpA's External Auditors;
- the members of the Whistleblowing Committee<sup>32</sup> and to the manager of the Eni SpA Accounting and Financial Reporting function<sup>33</sup>;
- the members of the Whistleblowing Team;

and for whistleblowing reports within their area of responsibility to:

- Eni SpA's Watch Structure;
- top managers of the relevant functions, including the subsidiaries that report to them;
- Top Management<sup>34</sup> of each subsidiary involved, as well as the Board of Statutory Auditors and the Watch Structure of each Italian subsidiary and the Control and CSB/LCC bodies<sup>35</sup> of the foreign subsidiaries<sup>36</sup>.

Furthermore, the Internal Audit function ensures to the relevant Eni responsible and sustainable enterprise function the availability of data concerning Whistleblowing Reports for their publication in the consolidated non-financial declaration (hereafter DNF) and on Eni for. In that regard, quarterly, the Internal Audit function identifies, together with the responsible and sustainable enterprise function<sup>37</sup>, the DU Whistleblowing Reports and any individual corrective actions of improvement that reduce aspects concerning human rights<sup>38</sup>.

Finally, the Internal Audit function prepares periodic reports that contain, among others, information regarding the summary of the whistleblowing management activities, with information regarding the outcomes of the relative investigations and the state of progress of the identified corrective actions<sup>39</sup>.

<sup>32</sup> The manager of the unit of the integrated compliance function who is a member of the whistleblowing team will forward the quarterly report to the unit of the integrated compliance function responsible for Compliance Monitoring and, only for ACC reports, to the anti-corruption compliance unit.

<sup>33</sup> The Internal Audit function will ensure the CFO that all information regarding fraud ascertained after Whistleblowing Reports as per this regulation, will remain available for the purposes of certification as required under point 5.B of section 302 of the Sarbanes Oxley Act, as well as for "Fraud risk assessment" purposes.

<sup>34</sup> CEO or equivalent.

<sup>35</sup> For whistleblowing reports regarding areas of compliance that are relevant pursuant to the MSG "Compliance model regarding corporate responsibilities for Foreign Subsidiaries of Eni".

<sup>36</sup> This information is given as a contribution to control and watch tasks by the relevant Bodies. Audits performed by Eni SpA's Internal Audit function do not change the prerogatives and autonomy of the concerned companies, according to the company regulations and applicable laws.

<sup>37</sup> In particular, the Internal Audit function will provide the responsible and sustainable enterprise function, for their relevant assessments, with the Quarterly Whistleblowing report in order to identify the Whistleblowing Reports concerning Human Rights according to the shared methodology and, if necessary, subject to periodic updates.

<sup>38</sup> In the case of DU Whistleblowing Reports established as truthful, after receiving consent to process the data of the Whistleblower/person who suffered the violation, the Eni SpA responsible and sustainable enterprise function, during the quarterly meetings with the Internal Audit function that has the purpose of identifying the DU Whistleblowing reports, will evaluate any cases for which it is appropriate to identify, in agreement with the relevant functions, additional specific measures for repairing any damage. These measures can include: apologizing, restitution, restoration of the status quo, financial or non-financial compensation and criminal or administrative punitive sanctions, such as fines or similar, and furthermore, the prevention of damage through injunctions or guarantees of non-recurrence.

<sup>39</sup> See the "Internal Audit" MSG.



## 7. DISCIPLINARY AND OTHER MEASURES

Eni will sanction any illegal conduct, attributable to Eni Personnel, that emerges as a result of the verification of Whistleblowing Reports carried out according to this regulatory instrument, in accordance with the following sections of this paragraph. Eni shall in any case make all reasonable efforts to prevent any conduct in violation of the Anti-Corruption Laws and/or this Annex on the part of said Eni Personnel.

With reference to the application of this regulatory instrument, in the event that from the results of the investigation phase, Illicit Reports emerge or serious non-fulfilments or illegal behaviour confirm the reported facts, as a result of the examination of the Whistleblowing Team, the Internal Audit function:

- in the case of Eni employees, will forward the results of the investigations to the relevant human resource function pursuant to Annex B – “Details related to the ascertainment of presumed illegal behaviour” - to the “Human Resources” process MSG and as amended;
- in the case of Eni vendors managed within the scope of procurement, it informs the assessment team created pursuant to the Eni SpA procedure “Vendor Performance Evaluation and Vendor Rating” and as amended;
- in the case of counterparties other than vendors, it will forward the results to the relevant functions for the evaluation of any actions to be taken against them.

The relevant human resource and procurement functions transmit the assessments made in this regard, for information purposes, to the Internal Audit function, to the Board of Statutory Auditors, to the Watch Structure and to the Control and Risk Committee of Eni SpA<sup>40</sup>.

Eni shall take suitable disciplinary measures, in accordance with the provisions of Model 231 and the collective labour agreement or other applicable national laws with regard to Eni Personnel that: (i) as a result of the verification of Whistleblowing Reports, is responsible for violating anti-corruption laws, the Anti-Corruption MSG and/or other internal or external regulations relevant to the Whistleblowing Reports; (ii) intentionally fails to detect or report any breaches or threatens or takes reprisals against others who report violations. Furthermore, Eni will take suitable disciplinary measures against those who violate the measures that protect the whistleblower, those who adopt retaliatory or discriminatory measures against the Whistleblower, as well as those who make Illicit Reports. Disciplinary measures, as provided for by law and applicable collective bargaining, will be proportionate to the extent and severity of the misconduct found and may go as far as termination of employment.

In particular, in assessing the disciplinary sanction to adopt towards anyone who adopts retaliatory or discriminatory measures against the whistleblower will take into account the seriousness of the retaliatory or discriminatory measures, of any damage to health suffered by the whistleblower as a result of these measures, as well as the circumstance that these measures were adopted in a repeated manner or with the participation of two or more people.

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<sup>40</sup> With reference to the human resources function, this information flow is regulated in Annex B – “Details regarding the investigation of alleged misconduct” - to the “Human Resources” process MSG, at Paragraph 2.3 Reporting.

## **8. CONTROLS, DOCUMENT STORAGE, TRACEABILITY**

The Internal Audit function shall independently examine and assess the internal control system in order to help verify compliance with the requirements of this annex on the basis of the annual audit plan, as approved by Eni SpA's Board of Directors.

All the units and functions involved in the activities falling under this regulatory instrument shall ensure the traceability of the information and data, each for the relevant area and by using IT systems, and are 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 tracked.

In order to ensure management and traceability of Whistleblowing Reports and their investigations, the Internal Audit function provides and updates the system for management, monitoring and reporting of Whistleblowing Reports, in which the Whistleblowing Files are recorded, ensuring that all related support documentation is archived.

To that end, the Internal Audit function guarantees that the original Whistleblowing Reports documentation, as well as the work files relative to the instructions and the audits in reference to the Whistleblowing Reports, are archived in specially provided paper/electronic archives, with the highest security/confidentiality levels used by Eni in compliance with the regulatory provisions and according to the specific internal rules defined in coordination with the relevant integrated compliance function.

The privacy and processing of personal details of persons involved in and/or referred to in Whistleblowing Reports are protected in accordance with current legislation and company procedures on privacy.

## 9. DISTRIBUTION AND IMPLEMENTATION

This regulatory instrument must be distributed to all those concerned.

For this purpose, subject to the forms of dissemination and implementation of the document in accordance with the “Regulatory System” MSG and as amended, it is sent to:

- each member of the Eni’s Board of Directors, Board of Statutory Auditors and Watch Structure by the head of Eni SpA’s corporate affairs and governance function;
- each member of the Board of Directors, the Board of Statutory Auditors and of the Watch Structure of each Italian subsidiary and each member of the Board of Directors, Watch Structure, the CSB or LCC of each foreign subsidiary, by the CEO/MD of the latter;
- each Eni employee by means of notices in the spaces reserved for company communications.

This Annex can be viewed on the Intranet and Internet sites of Eni SpA and its subsidiaries, if present. Furthermore, each subsidiary will translate this regulatory instrument into its local language in order to improve the dissemination and understanding of the document.

The above mentioned subjects will ensure, where pertinent, the updating of the delivery or circulation of this regulatory instrument in the case of personnel changes and/or changes in the company structure.

The human resources function of Eni SpA and the subsidiaries ensure, where pertinent, the delivery of this regulatory instrument to new hires, with acknowledgement that they have read it.

Each subsidiary and the managers of the operational sites will affix the poster, published on the Eni website <https://www.eni.com/en-IT/about-us/governance/reporting-form.html>, in locations where it is visible to Eni’s People and, where possible, to Stakeholders and will translate it into their local language in order to improve the dissemination and comprehension of the document.

Where required by local legislation, more stringent measures can be defined by foreign subsidiaries, prior to consultation with the Internal Audit function, which will involve the other relevant support functions, where necessary.

## 10. PROCESSING OF PERSONAL DATA

The processing of personal data<sup>41</sup> in relation to whistleblowing reports will be carried out in compliance with the Regulation (EU) 2016/679 regarding the protection of the personal data for physical persons (GDPR), as well as other applicable laws and/or regulations to the limits compatible with the GDPR itself and, the specific disclosure published on the Eni website at the following address <https://www.eni.com/en-IT/about-us/governance/reporting-form.html> and on the Eni Intranet, which is understood and fully referred to in this document, (hereafter “Disclosure”). Within the scope of managing the Whistleblowing Reports, both the personal data of the whistleblower, when the whistleblowing report is not anonymous, and personal data of the subject who is being reported, such as the first and last name, position held, etc. as well as personal data of any third party and any other useful information collected during the investigations that is necessary and suitable for assessing the truthfulness or otherwise of the Whistleblowing Report.

Each company acts as an autonomous data controller of personal data of its employees within the scope of the work relationship.

When managing the Whistleblowing Reports, Eni also acts on behalf of the subsidiaries in compliance with the provisions of applicable laws, therein including, in particular, the principles of necessity, proportionality and lawfulness of the processing as provided in the GDPR, and in line with the Privacy Code.

It is understood that processing of personal data carried out by other functions, Control Bodies, Watch Structures and by CSB/LCC in the management process of Whistleblowing Reports are the responsibility of the Data Processors and persons in charge of processing personal data for the respective areas in accordance with the law, the rules established by the Privacy and Data Protection MSG and in accordance with the provisions of this regulatory instrument. The process of managing the Whistleblowing Reports is based on the Principle of “guaranteeing confidentiality and anonymity” and the “principle of the confidentiality of the whistleblower”, and therefore while awaiting the internal investigation process, maximum confidentiality will be guaranteed.

Data subjects can exercise their rights, if provided by applicable legal provisions, provided by the GDPR by sending notification via email to the following addresses: [segnalazioni@eni.com](mailto:segnalazioni@eni.com), or [whistleblowing@eni.com](mailto:whistleblowing@eni.com) or by writing to the Data Protection Officer [dpo@eni.com](mailto:dpo@eni.com).

The right is guaranteed to contact the responsible data protection authority responsible for unlawful data processing.

If there is any risk that exercising the rights recognized to the data subject in Chapter III of the GDPR could lead to an effective and concrete harm to the confidentiality of the whistleblower and could compromise the ability to effectively check the truthfulness of the Whistleblowing Report or to collect the necessary evidence, the right is reserved to limit or delay the exercising of these rights in line with what is provided by applicable provisions of law. Under no circumstance may the reported person, or third parties, exercise their rights of access to obtain information about the identity of the whistleblower, unless the latter presented an Illicit Report.

The content of this document supplements the information regarding the methods and purposes regarding the processing of personal data within the scope of Whistleblowing Report management process contained in the Notice.

Eni reserves the right to evaluate, on a case by case basis, the specific circumstances and conditions that justify providing specific information to the reported person regarding the conclusion of the verification procedure that was started in order to avoid abuses and guarantee in any case the protection of rights as data subject.

<sup>41</sup> For the definitions of personal data processing (or Processing) as well as the “Data controller of personal data” (or also the Data controller), “Processor of personal data” (or Data processor) and of the “concerned party”, see the “Privacy and Data Protection” MSG.



## ANNEX 1 - LIST OF CASES THAT MUST BE SENT TO THE INTERNAL AUDIT FUNCTION<sup>42</sup>

**Fraud regarding financial reporting:** this category includes the inclusion or omission of amounts and/or information provided for the purpose of deceiving the users of the financial statements and that involved the failure to prepare them in compliance with the accounting principles of reference and that serve the purpose of: i) altering the economic representation with the purpose of changing the year results and/or to alter the correct classification of the cost and revenue items to demonstrate better operational profits; ii) alteration of the taxable income by allocating unrelated costs and/or losses in order to reduce the tax burden, or through the fraudulent interpretation of the accrual basis of the economic components and/or the fraudulent application of tax legislation; iii) alteration of the financial and/or asset situation in order to represent a consistent different in the asset situation in order to satisfy/comply with any asset and financial constraints.

**Corruptive behaviour:** possible corruption (active or passive) or the violation of anti-corruption regulatory instruments.

**Antitrust violations:** conduct that could potentially qualify as violations of the antitrust legislation described in the “Antitrust” MSG, which could include agreements restricting competition with other competing companies, vendors or customers or competition restrictions unilaterally adopted by the markets in which Eni could be considered as dominant.

**Illegitimate behaviour relevant pursuant to Italian Leg. Decree no.231/01:** behaviour attributable, at least theoretically, to one or more crimes relevant for the purposes of the administrative responsibility of the entities pursuant to Italian Leg. Decree no.231 of 2001.

**Violations of an intentional and/or fraudulent nature of Model 231:** behaviour, characterized by the deceptive intent or, in any case, or intentionality, targeted towards violating the provisions of Model 231, including the fulfilments and the rules of behaviour defined in the company regulatory instruments that state the control principles.

**Violations of an intentional and/or fraudulent manner of the compliance models of foreign subsidiaries:** behaviours, characterized by the deceptive intent or, in any case, or intentionality, targeted towards violating the provisions of the compliance models of foreign subsidiaries, including the fulfilments and the rules of behaviour defined in the company regulatory instruments that state the control principles.

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<sup>42</sup> The definitions are considered automatically updated following any changes to the reference documents.