

Management System Guideline

Anti-Corruption

Whistleblowing Reports received (including anonymously) by Eni SpA and by its subsidiaries in Italy and abroad

Annex E

May 5th 2017

Approved on 4 April 2017 by the Board of Auditors, as the Audit Committee pursuant to SOA regulations.

The English text is a translation from the Italian. For any conflict or discrepancy between the two text the Italian document shall prevail



Table of Contents

1. INTRODUCTION.....	3
1.1 Purpose of this document.....	3
1.2 Area of Application	3
1.3 Implementation procedures.....	4
2. Definitions, Abbreviations and Acronyms	5
3. GENERAL PRINCIPLES	9
4. Operating Methods.....	11
4.1 Receipt	11
4.2 Investigation	12
4.2.1 Preliminary investigation	12
4.2.2 Investigation.....	15
4.2.3 Dismissal.....	16
5. MONITORING CORRECTIVE ACTIONS	18
6. REPORTING	19
7. DISCIPLINARY AND OTHER MEASURES	20
8. DOCUMENT MONITORING, STORAGE AND TRACEABILITY	22
9. DISTRIBUTION AND IMPLEMENTATION	23
11. LIST OF APPENDICES	26



Annex E – Whistleblowing Reports

1. INTRODUCTION

1.1 Purpose of this document

These Regulations regulate the process of receiving, analysing and processing Whistleblowing reports, whomsoever sends them, whether they be third parties or employees, even if sent anonymously or in confidence.

This Annex complies with obligations described in the Sarbanes-Oxley Act of 2002, 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.

1.2 Area of Application

The provisions contained herein apply to all Eni personnel.

Eni shall use its influence, insofar as reasonable and according to circumstances, to ensure that the companies and entities in which Eni holds a minority share meet the standards established by this Annex. They shall therefore adopt and maintain suitable Internal Controls in accordance with the requirements established by Anti-Corruption Laws. To this end, the representatives specified by Eni in these companies and entities shall do all they can to ensure that the standards established by this Annex are adopted. Significant circumstances include the level of shareholding by Eni in the company or entity (e.g. joint venture, consortia) and the laws and regulations in the country in which the company or entity is established and where its activities are based.

The management of Whistleblowing Reports and the corresponding data processing for the purposes of privacy 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 Privacy Code, and, in line with the relevant provisions in the specific internal regulatory instruments. The operational and management autonomy of subsidiaries are complied with in all cases, as well as the instructions given by the Data Controller (according to the provisions of paragraph 10), ensuring the confidentiality requirements underlying the preliminary investigations.



1.3 Implementation procedures

This Annex is for immediate application by Eni SpA.

In compliance with what has been defined in Paragraph 1.3 of the Anti-Corruption MSG, all the subsidiaries implement without exception this Annex by July 31st 2017 by a Board of Director's resolution (or equivalent body/department/role planned by the subsidiary's governance).

All subsidiaries must promptly report the date on which this Anti-Corruption regulation was implemented to Eni SpA's anti-corruption compliance unit and the Organization department.

This annex cancels and replaces the previous version, approved by the Board of Statutory Auditors of Eni SpA on 19 November 2014.



Annex E – Whistleblowing Reports

2. DEFINITIONS, ABBREVIATIONS AND ACRONYMS

The terms defined in the Anti-Corruption MSG have the same meanings in this annex. In addition, the following terms are defined:

PRIVACY CODE: Italian Legislative Decree No. 196 of 30 June 2003 and subsequent amendments and integrations thereto.

ENI'S BOARD OF STATUTORY AUDITORS: the Board of Statutory Auditors of Eni SpA.

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 departments: (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 department¹.

PRIVACY MSG: intended as the "Privacy" MSG approved by the Board of Directors of Eni SpA on 28 April 2015 and subsequent amendments and integrations.

CONTROL BODIES AND WATCH STRUCTURE: the Board of Statutory Auditors, also in its capacity as Audit Committee according to the Sarbanes-Oxley Act (or similar body, in compliance with applicable, foreign law as circumstances require) and the Watch Structure referred to in Article 6 of Italian Legislative Decree No. 231 issued in 2001, instituted in subsidiaries or, where specified, in Eni SpA.

QUARTERLY WHISTLEBLOWING REPORT: mainly contains SCIGR Reports received in the relevant quarter and the SCIGR report files proposed for dismissal relating to Eni SpA and subsidiaries.

WHISTLEBLOWING REPORT(S) (also "Report/s"): any Whistleblowing Report received by Eni, concerning the conduct (of any kind, even merely omissions) of Eni Personnel or third parties in violation (i) of the Code of Ethics, (ii) any laws or regulations or provisions of the authority or internal

¹ At the time of issue of this annex, this refers to the Accounting and Financial Statements Executive Vice President.



Annex E – Whistleblowing Reports

regulations or in any case those that may cause damage or prejudice to Eni, even if only to its public image. In order to process them and for the purpose of preliminary investigation, the Whistleblowing Reports are divided into:

- **SCIGR Whistleblowing Reports (also “SCIGR Reports”)** – Whistleblowing Reports related to the Internal Control and Risk Management System: these are, for the effective maintenance of Eni's Internal Control and Risk Management System, all those Reports relating to non-compliance with laws and external regulations and 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) events that, at least theoretically, may result in administrative liability under Italian Legislative Decree No. 231/2001 or under similar regulations in terms of corporate responsibility and (iii) possible corruption (active or passive) or violation of legal anti-corruption regulations (hereafter, ACC Reports);
- **AM Whistleblowing Reports (also “AM Reports”)** - Whistleblowing Reports related to other issues in violation of the Code of Ethics: there are all those Reports related to the violation of rules and principles contained in the Code of Ethics (for example, issues relating to business ethics, practices of mobbing, harassment, discrimination, conflicts related to personnel management), which do not also result in the SCIGR Reports.

The following are not treated as Whistleblowing Reports for the purposes of this Annex:

- failures already identified and documented by the company structures as part of first and second level controls;
- complaints of a commercial nature (e.g. complaints about bills, invoicing, etc.);
- reports of known circumstances/facts which are the subject of pending litigation (judicial or administrative) between Eni and third parties and monitored by the Legal Department and/or other competent corporate departments. The relevant department forwards communications received to the company departments competent to receive and process them based on the relevant regulation.

ACC WHISTLEBLOWING REPORTS (ALSO “ACC REPORTS”):

SCIGR Report(s) regarding possible corruption (active or passive) or the violation of anti-corruption regulatory instruments.



Annex E – Whistleblowing Reports

ANONYMOUS WHISTLEBLOWING REPORTS (ALSO

"ANONYMOUS REPORTS"): Any Whistleblowing Report that comes from an individual whose personal details are unknown or not clearly identifiable.

BAD FAITH REPORTS: Any Whistleblowing Report that, from the outcome of the preliminary investigation phase, is revealed unfounded based on objective evidence proving the bad faith of the whistle-blower, with the aim of causing undue damage to the person and/or company reported.

DETAILED REPORT/S (ALSO "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 allow, at least theoretically, the relevant Company bodies to identify useful or relevant criteria to verify the reliability of said Whistleblowing Report. The Detailed Reports are in turn divided into:

- Verifiable Detailed Reports: if, given the contents of the Detailed Report, it is possible concretely, on the basis of the investigative tools available, to verify the truthfulness or less of the facts or circumstances detailed in the Report;
- Unverifiable Detailed Reports: if, given the detailed contents of the Detailed Report, it is not possible, on the basis of the investigative tools available, to verify the truthfulness or less of the facts and circumstances detailed in the Report and, therefore, proceed to the investigation phase referred to in paragraph 4.2.2.

WHISTLEBLOWING REPORT/S WITH A POTENTIALLY SERIOUS IMPACT (ALSO "REPORT/S WITH A POTENTIALLY SERIOUS IMPACT"): Whistleblowing Report on operational anomalies and/or fraud:

- 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



Annex E – Whistleblowing Reports

equal to or over 20% of the "materiality threshold"² defined by the Management System Guideline "Eni internal control system on financial reporting" with reference to the consolidated financial statement and of Eni SpA for the previous year. 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's corporate bodies, direct reports to the Chairman of the Board of Directors and the CEO of Eni SpA, the Chairmen and CEOs of Versalis and Syndial; 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.

WHISTLEBLOWING TEAM: a cross-functional internal body, charged with the tasks and roles further described in paragraphs 4.2.1 and 7 and comprising the managers of the departments: (i) Integrated Compliance, (ii) Legal Affairs, (iii) Human Resources and Organization, (iv) Internal Audit and (v) Administration and Financial Reporting of Eni SpA.

THIRD PARTIES: parties that are in a business relationship with Eni (e.g. Business partner, customer, contractor, external auditor for Eni, consultant, associates and, in general, stakeholders).

² The "Eni's internal control system on financial reporting" MSG requires that the materiality thresholds be defined by the company's accounting department based on a methodology that has been formally documented and approved by independent auditors. The congruity of the thresholds must be checked at least annually, and must be approved and documented during the presentation to the Supervisory Bodies of the outcomes of the adequacy and effectiveness of internal control over financial reporting.



Annex E – Whistleblowing Reports

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 all the rules, procedures and organizational structures aimed at allowing healthy and correct business practices in line with objectives defined by the Board of Directors, by means of an adequate process for identifying, measuring, managing and monitoring major risks, as well as by means of suitable structuring of information flows aimed at guaranteeing the dissemination of information. This system is integrated into general organizational and company policy structures and is in line with relevant best practices. An effective SCIGR allows for decisions to be made with awareness and ensures the safeguarding of company assets, of the efficiency and effectiveness of company processes, the reliability of financial reporting, compliance with laws and regulations, the Company Statute and internal regulations.”³*

Autonomy and professionalism during internal audits: the Internal Audit department performs its duties ensuring that necessary autonomy conditions are maintained as well as the required objectivity, competence and professional diligence, decreed in international professional Internal Audit standards and in the Code of Ethics issued by the Institute of Internal Auditors (IIA), as well as Eni’s Code of Ethics.

Guarantee of confidentiality and anonymity: all Eni personnel that receive a Report and/or are involved, in any capacity, in the preliminary investigation and processing of said report, are required to guarantee strict confidentiality on 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 whistle-blower, so that the person making the report is not subject to any form of retaliation, 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 Regulations. Notwithstanding this, the notification

³ Internal control and Risk Management system MSG.



Annex E – Whistleblowing Reports

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 positions in the areas of activity covered by the Report;
 - d) Line positions responsible for carrying out checks on the Whistleblowing Report; and
- where their knowledge is essential for the understanding of the facts reported and/or for the conduct of the corresponding preliminary investigations and/or processing;
- for the purposes of reporting to the corresponding recipients.

Protection against “Bad faith” Whistleblowing Reports: *“Eni hopes that Eni personnel, at every level, will cooperate in maintaining within the company a climate of common respect for the dignity, honour and reputation of all individuals. Eni will intervene to prevent interpersonal behaviour that may be considered as insulting, discriminatory or libellous.”*⁴ Therefore, Eni guarantees adequate protection against reports made in bad faith, reprimanding such conduct and informing those persons/companies concerned in proven cases of Whistleblowing Reports made in “bad faith”.

⁴ Eni's Code of Ethics - Section I - paragraph 5.1.



Annex E – Whistleblowing Reports

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 available⁵ and, specifically:

- ordinary mail (address: Eni SpA, Internal Audit Department, P.le E. Mattei 1, 00144, Rome, Italy);
- fax number (National number - fax: +39 06 598.27335);
- voicemail (National number – voice mail: +39 06 598.27323), National freephone number: 8006020099, as well as National freephone numbers in the countries in which Eni operates: see Appendix E.2 - Poster);
- email (email addresses: segnalazioni@eni.com and whistleblowing@eni.com);
- communication tools on Intranet sites (myeni portal: <http://myeni.eni.it/irj/portal>) /Eni website (address: <http://www.eni.com>);
- in company locations that do not enable Internet access, the pertinent human resources employees guarantee the presence of alternative tools to collect reports (e.g. the so-called “yellow boxes”).

The Whistleblowing Reports can be sent to the Watch Structure of Eni SpA or, depending on the case, to the Watch Structure of the subsidiaries using the dedicated email address (for Eni SpA: organismo_di_vigilanza@eni.com).

Eni, through an automatic response tool from a “no-reply” address, informs the whistle-blower (i) that the reported issue was taken on, (ii) the possibility of being re-contacted to acquire possible elements that would help during the preliminary investigation phase, as well as (iii) the opportunity to send further information/elements of which the whistle-blower is aware, to integrate/update the facts relevant to the initial Report.

⁵The same channels are also used to activate the communication flow of fraudulent activities as set out in the “Eni internal control system on financial reporting” MSG.



Annex E – Whistleblowing Reports

The monitoring of the functioning of these channels of communication is guaranteed by the Internal Audit department. Without prejudice to the "specific information channels" established according to Model 231 (Par. 3.2.2). The Internal Audit department and Watch Structures guarantee the reciprocal forwarding of the reports received according to their area of responsibility.

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

4.2 Investigation

The Internal Audit department 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.

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 department:

- a) on receipt of the communication through the communication channels according to paragraph 4.1, updates the database with the communications received⁶;

⁶ In this phase the Internal Audit department will register the original report with the specific electronic protocol (also see the following Par.8 "Document monitoring, storage and traceability").



Annex E – Whistleblowing Reports

- b) sends the Whistleblowing Team all the communications received 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 regulation can apply;
- d) classifies Whistleblowing Reports as SCIGR or AM Reports, on the basis of their contents and identifying possible Whistleblowing Reports with a Potentially Serious Impact and the ACC Reports (as indicated by the manager of the integrated compliance department within the Whistleblowing Team)⁷;
- e) identifies, from among the Detailed Reports, those classified as Verifiable Detailed Reports and Unverifiable Detailed Reports;
- f) can ask the Internal Audit department, 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;
- g) proposes the dismissal of those: (i) that do not qualify as Detailed Reports; (ii) are clearly unfounded and Bad Faith Reports⁸; (iii) contain facts already covered in past specific investigations and already dismissed by the Eni Board of Statutory Auditors, where no new information has come to light from the preliminary checks carried out which would require additional investigations; (iv) Unverifiable Detailed Reports, it not being considered necessary to initiate the investigation phase referred to in par. 4.2.2, indicating the reasons and considering whether to send the Report to the line units concerned, together with, if appropriate, recommendations on possible steps to be taken; (v) Verifiable Detailed Reports for which, in light of the outcome of preliminary checks conducted according to letter f) above, it not being considered necessary to start the next investigation phase referred to in paragraph 4.2.2;
- h) evaluates and classifies the Whistleblowing Reports pertaining to strategic managers and, where - according to the preliminary activities carried out - the reported facts are considered valid, in whole or in part, notifies the Board of

⁷ The ACC Reports are then transmitted to the anti-corruption compliance unit by the manager of the integrated compliance department member of the Whistleblowing Team.

⁸ Notwithstanding, for the latter, the actions described in paragraph 7 "Disciplinary sanctions and other measures."



Annex E – Whistleblowing Reports

Auditors, in the context of the reports referred to in paragraph 4.2.3, of the SCIGR Report files regarding strategic managers.

The Internal Audit department:

- i) receives the list of strategic managers from the competent HR department in order to allow the Whistleblowing Team to carry out the relevant classification of the SCIGR Reports;
- j) sends communications received that are not identified as Whistleblowing Reports to the company departments competent to receive and process them based on the relevant regulation⁹;
- k) includes the dismissal proposals of the Whistleblowing Team according to letter g) directly in the Quarterly Whistleblowing Report for examination by Eni's Board of Statutory Auditors (see par. 4.2.3).

In relation to Verifiable Detailed Whistleblowing Reports remaining after point j):

- l) forwards the AM Reports to the Watch Structure established in Eni SpA and the subsidiaries, competent, even as Guarantors of the Code of Ethics, for their preliminary investigations and processing; the latter (in compliance with applicable provisions of the Model 231 and the Code of Ethics) promote proper verification, evaluate the corresponding results and, if any corrective actions emerge from the investigation phase, monitor their completion and give information to the Internal Audit department regarding the results of the activities, including the successful dismissal of the Whistleblowing Reports themselves;
- m) in agreement with the Whistleblowing Team, informs on the opening of a file related to an SCIGR Reports i) the Whistleblowing Committee and (ii) the relevant top managers of Eni SpA (and the subsidiaries that report to them);
- n) updates the dedicated system for management, monitoring and presentation of reports with the information contained in the "Whistleblowing Report files".

In the case of Reports with a Potentially Serious Impact, the Internal Audit department shall promptly inform the Chairman of Eni's Board of Statutory Auditors, so that (s)he may consider the possibility of convening a special meeting of the Board of Statutory Auditors as well as the Whistleblowing Committee and

⁹ For example whistleblowing reports of a commercial nature (e.g. complaints about bills, invoicing, etc.).



Annex E – Whistleblowing Reports

Whistleblowing Team. Furthermore, at the first possible meeting, the Internal Audit department will inform Eni SpA's¹⁰ Board of Statutory Auditors of the Whistleblowing Report and the results after initial checks and, for pertinent issues, Eni SpA's Watch Structure.

In the case of Whistleblowing Reports with potentially serious impact concerning a subsidiary, the Internal Audit department will inform the relevant Board of Statutory Auditors and the Watch Structure.

The preliminary investigations related to facts reported for which on-going investigations by public authorities are known to exist (such as judicial authorities, ordinary and special, administrative bodies and independent authorities charged with powers of supervision and control), as well as the sending of reports and audit reports to them, are subject to prior assessment by the Legal Affairs department which can order their suspension.

4.2.2 Investigation

The objective of investigations of the Whistleblowing Reports is to proceed with checking, analysing and evaluating in detail the truthfulness 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 System¹¹, on the basis of which the managers will prepare a specific action plan.

The Internal Audit department ensures that necessary checks are performed: (i) directly by acquiring the information necessary for the assessment from relevant line structures or (ii) through pertinent Eni management, involving an organizational level that guarantees judicial autonomy, (also for subsidiaries that report to them), or (iii) through the HSEQ Department if the Whistleblowing Report relates to issues regarding health, safety, environment and public safety.

In cases ii) and iii) the structures responsible for promoting and coordinating the most appropriate checks, by also availing themselves of the pertinent

¹⁰ "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).

¹¹ 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 third parties.



Annex E – Whistleblowing Reports

departments/offices, send the Internal Audit department a conclusive note with the support documentation.

During the investigations phase, Eni's Internal Audit Senior Officer 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 and giving information to the Chairman, the CEO and the Control Bodies of Eni SpA.

In case of an audit, the Control and Watch Structures of Eni SpA review the audit report containing the investigations relevant to the report. Following this review, the Internal Audit department will send the dismissal information to the Whistleblowing Committee when the Quarterly Whistleblowing Report is sent.

4.2.3 Dismissal

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

- approve the inclusion of the dismissal proposal in the Quarterly Whistleblowing Report to be submitted for approval to Eni's Board of Statutory Auditors; or
- request further investigation/information.¹²

Once the dismissal proposal of a report is approved by the Whistleblowing Team and then the Whistleblowing Committee, the Internal Audit department will add them to the Quarterly Whistleblowing Report.

The Quarterly Whistleblowing Report, only for files relevant to Eni SpA, is submitted for evaluate to Eni SpA's Watch Structure, which, for "*matters concerning company administrative responsibility under Italian Legislative Decree 231/01*", may request the Internal Audit department to carry out further investigations.

The Internal Audit department submits the Quarterly Whistleblowing Report to the Eni SpA Board of Statutory Auditors which will approve the proposals for dismissal

¹² Once any further investigations are concluded, the flow starts again from point 4.2.2.



Annex E – Whistleblowing Reports

contained in the same Report, or, where necessary, will ask the Internal Audit department to carry out further investigations.¹³

The Internal Audit department notifies the Eni's Board of Statutory Auditors that the report has been examined by the Eni SpA's Watch Structure or, in the event of a subsequent examination, of any additional investigations required.

Eni's Board of Statutory Auditors, during its review of the Quarterly Whistleblowing Report, evaluates whether to send any whistleblowing Reports considered significant to the Control and Risk Committee for the purposes of assessing impact on the Internal Control and Risk Management System ensuring, if deemed appropriate, communication to CONSOB as per Article 149, paragraph 3, t.u.f.

¹³ "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 this case, the flow will pick up again from section 4.2.2.



Annex E – Whistleblowing Reports

5. MONITORING 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 department or, in the case of AM Reports, the Watch Structure established by Eni SpA and the subsidiaries, that carried out the investigations, monitors the status of their implementation.



Annex E – Whistleblowing Reports

6. REPORTING

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

- to Eni SpA's Chairman of the Board of Directors;
- to Eni SpA's Chief Executive Officer;
- to Eni SpA's External Auditors;
- to the members of the Whistleblowing Committee¹⁴ and the head of the Eni SpA Accounting and Financial Reporting department¹⁵;
- to members of the Whistleblowing Team;

and for Whistleblowing Reports within their area of responsibility:

- to Eni SpA's Watch Structure;
- to top managers of the pertinent departments, including the subsidiaries that report to them;
- to Top Management¹⁶ of each involved subsidiary, as well as the Control and Watch Structures¹⁷ of each subsidiary.

¹⁴ The head of the Integrated Compliance department sends the Quarterly Report regarding ACC Reports to the Anti-Corruption unit.

¹⁵ The Internal Audit department 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.

¹⁶ CEO or equivalent.

¹⁷ This information is given as a contribution to control and watch tasks by the relevant Bodies. The audits performed by Eni SpA's Internal Audit department do not change the prerogatives and autonomy of the Control and Watch Structures of the relevant company according to the company regulations and laws. For "issues relating to administrative liability of the company Legislative Decree 231/2001", as planned in par. 3.3 of Model 231 "the Watch Structures of the subsidiary, where necessary, can avail themselves of external resources to carry out controls" in the measure deemed necessary according to the "autonomous powers of initiative and control" according to Art. 6 Clause 1 Lett. b) of Italian Legislative Decree 231/2001.



Annex E – Whistleblowing Reports

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:

- “Bad faith” Reports emerge, the Whistleblowing Team, on the proposal of the Eni Human Resources department and in conjunction with the relevant HR Department in the case of employee involvement, will decide on any potential action to be taken against the employee, will monitor the implementation and ensures that the subject and/or company reported are promptly informed;
- there is evidence of possible serious breaches or offences by suppliers of Eni, the Internal Audit Department informs the Evaluation Team for its own activities in accordance with the legal instruments applicable in the field of procurement;
- there is evidence of alleged misconduct by one or more Eni employees, the Internal Audit department will send the results of checks to the pertinent HR departments in compliance with Annex B to the "Human Resources" MSG - "Investigation of alleged misconduct by Eni employees". The Internal Audit department receives the assessments carried out in this regard from the relevant human resources department.

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 SCIGR Whistleblowing Reports and/or AM Whistleblowing Reports, and/or (ii) intentionally fails to detect or report any breaches or threatens or takes reprisals against others who report violations. Disciplinary measures will be proportionate to



Annex E – Whistleblowing Reports

the extent and severity of the misconduct found and may go as far as termination of employment.



Annex E – Whistleblowing Reports

8. DOCUMENT MONITORING, STORAGE AND TRACEABILITY

The Internal Audit department shall independently examine and assess the internal audits 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 departments involved in the activities falling under this regulatory instrument shall ensure the traceability of the information, each for the parts under its responsibility and using pertinent 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 department provides and updates the system for management, monitoring and presentation of reports, in which the Whistleblowing Report files are recorded, ensuring that all related support documentation is archived.

To that end, the Internal Audit department guarantees that the original Whistleblowing Reports documentation is archived in specially provided paper/electronic archives, with the highest security/confidentiality levels used by Eni.

Personal data collected as part of a Whistleblowing Report are kept for the time strictly necessary for processing, in line with indications provided by specific regulatory instruments applicable in relation to personal data protection.

The worksheets relative to investigations and audits referenced in the reports are filed in the Internal Audit department archive.

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.



Annex E – Whistleblowing Reports

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, the same is sent to:

- each member of the Board of Directors, the Board of Statutory Auditors and the Watch Structure, also in its capacity as Eni SpA's Code of Ethics Guarantor, by the head of Eni SpA's Corporate Affairs and Governance department;
- each member of the Board of Directors, the Board of Statutory Auditors and of the Watch Structure, also in its capacity as Eni SpA's Code of Ethics Guarantor, of the individual subsidiaries, by the CEO/MD of the latter;
- every 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. Furthermore, each subsidiary will translate this regulation into the local language to improve the diffusion and understanding of the document.

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

The Human Resources departments of Eni SpA and its subsidiaries will ensure, where pertinent, delivery of this regulatory instrument to new hires.

Furthermore, each subsidiary and the managers of the operational sites ensure the affixing of Appendix E.2 – Poster in places visible to Eni and third party staff and its translation into the local language to improve the diffusion and understanding of the document.



Annex E – Whistleblowing Reports

10

10. PROCESSING OF PERSONAL DATA FOR PRIVACY PURPOSES

Processing of personal data in relation to Whistleblowing Reports will be carried out in compliance with Personal Data Protection regulations and other applicable laws and/or regulations. In particular, in relation to the management of Whistleblowing Reports, personal information of the informant, where the report is not anonymous, will be processed as well as the personal data of the subject who is being reported, such as name, position held, etc.

The Data Controller of personal data, as per Article 4, paragraph 1, letter f, and Article 28 of the Privacy Code (hereafter, the "Data Controller") with regards to data processed as part of managing Whistleblowing Reports is the legal person (Eni SpA or Italian or foreign subsidiary) in compliance with the rules outlined in the Privacy MSG.

The Data Processor referred to in Article 29 of the Privacy Code (hereafter, the "Data Processor") is the subject expressly designated by the Data Controller for the Internal Audit area of competence in accordance with the law and the rules outlined by the Privacy MSG.

The Data Processor will, through the designated persons appointed, carry out all the operations necessary to process the data in compliance with current regulations, Privacy MSG and as per instructions received from the Data Controller.

It is understood that processing of personal data carried out by other departments, Control and Watch Structures in the management process of Whistleblowing Reports and the respective competencies 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 MSG and in accordance with the provisions of this regulatory instrument.

The instructions given by the Data Controller regulate the obligations regarding privacy that the persons in charge of processing shall put in place as part of the process of receiving, analysing and processing, as well as the filing and storage of Whistleblowing Reports.



Annex E – Whistleblowing Reports

10

Attached for this purpose is the text with instructions (Article 13 of the Privacy Code) for the processing of personal data related to Whistleblowing Reports (Appendix E.1) which describes in detail the relevant processing with regard to this regulatory instrument.

The informative text (Appendix E.1), to be used following the methods and schedule specified in the instructions given by the Data Controller, is also attached to this regulatory instrument to ensure the widest possible publication, distribution and awareness on the part of Eni's staff.

As part of the management procedures of Whistleblowing Reports relating to employees, the personal data of the person reported will be treated in full compliance with Eni's internal procedures for making objections to disciplinary charges, including the communication of the alleged offences, the identity of the manager of the internal Whistleblowing Report management procedure, the departments involved in reporting and the ways to exercise the right of access to data and other rights under Article 7 of the Privacy Code, as compatible with the internal investigation procedure. **Unless required by law, the identity of the informant must never be revealed**, to prevent retaliation, threats, violence, etc. and protect the privacy of the informant. In consideration of the above, where there is a substantial risk that communicating relevant information will compromise the ability to effectively assess the merits of the Whistleblowing Report or to collect the necessary evidence, the person reported may not be informed of the registration of his/her data, as long as it is necessary to ensure proper management of investigations and in any case in compliance with the provisions in the applicable national collective agreement. Under no circumstances will the person reported be able to use his/her right of access to obtain information on the identity of the informant, unless the latter made a Bad Faith Report.



11. LIST OF APPENDICES

Appendix E. 1 - PRIVACY STATEMENT ACCORDING TO ARTICLE 13 OF ITALIAN LEGISLATIVE DECREE NO. 196/2003 (PERSONAL DATA PROTECTION CODE) AS REGARDS WHISTLEBLOWING.

Appendix E. 2 - POSTER



APPENDIX E.1 - PRIVACY STATEMENT ACCORDING TO ARTICLE 13 OF ITALIAN LEGISLATIVE DECREE NO. 196/2003 (PERSONAL DATA PROTECTION CODE) AS REGARDS WHISTLEBLOWING

Dear Sir/Madam,

Please be informed that Italian Legislative Decree 30 June 2003, No. 196 (*"Personal Data Protection Code"*) provides for the protection of physical persons with regard to personal data processing (article 4, letter i).

In accordance with Article 13 of Italian Legislative Decree 30 June 2003, No. 196, and with regard to personal data that [Eni SpA¹⁸] will acquire as part of the activities described in the Annex of the Anti-Corruption MSG *"Whistleblowing Reports received (including anonymously) by Eni SpA and by its direct and indirect subsidiaries in Italy and abroad"* and subsequent updates, please be informed of the following:

1. Purposes of data processing.

Your data may be subject to processing in relation to the activities described in the Annex of the Anti-Corruption MSG called *"Whistleblowing Reports received (including anonymously) by Eni SpA and by its direct and indirect subsidiaries in Italy and abroad"* issued by Eni SpA with [...] and implemented by each subsidiary by formal resolution and by all subsequent and follow-up activities. In particular, these data will be processed in as far as you are not making an anonymous report, or are the subject of the report. The processing will take place in order to manage, process, investigate and resolve the report, as well as to establish any disciplinary action or otherwise take measures appropriate to the case.

The development of a regulatory instrument that must be followed for whistleblowing responds to specific needs of the company's internal control and monitoring of business risks, specifically dictated by law.

Confidentiality of the informant will always be protected and, unless required by law, the identity of the informant will never be revealed, to prevent retaliation, threats, violence, etc. and protect the privacy of the informant.

¹⁸ Enter the company name of Eni SpA or the subsidiary that is the Data Controller.



Annex E – Whistleblowing Reports

11

2. Data controller.

The Data Controller is [*Eni SpA*¹⁹, with registered offices in _____ .]

3. Data processor.

The data processor, in accordance with the notice of appointment issued by the data controller, is the person specifically designated for the relevant Internal Audit area.²⁰

4. Data Processing methods.

- a) Processing is carried out by means of a single or set of operations as stated in article 4, paragraph 1, letter a, Privacy Code: collection, recording, organization, conservation, consultation, processing, modification, selection, extraction, comparison, usage, interconnection, blocking, communication, deletion and destruction of the data;
- b) the processing of information concerning you will be based on principles of correctness, lawfulness, transparency and protection of confidentiality;
- c) operations can be performed with or without the aid of electronic or automated instruments;
- d) the processing is carried out by the persons in charge of data processing, designated by the data controller and/or data processor. Specifically, those in charge of processing will carry out all the necessary operations for processing purposes including through the incorporation of data into computerized and/or printed databases.
- e) the data controller ensures the adoption of security measures to ensure the protection of identification, sensitive and judicial personal data.
- f) the company may also implement forms of de-identification and/or pseudo-anonymization of the personal data of the informant in order to protect confidentiality.

5. Types of data processed.

The processing of data may refer to, in addition to common personal data, sensitive personal data (information that may reveal "*racial or ethnic origin*,

¹⁹ Enter the company name of Eni SpA or the subsidiary that is the Data Controller.

²⁰ On the date of appointment of the data processor, the aforementioned department is called INAU/RAOC. Therefore any subsequent changes of unit name are safeguarded.



Annex E – Whistleblowing Reports

11

religious, philosophical or other beliefs, political opinions, membership of parties, trade unions, associations or organizations of a religious, philosophical, political or trade-unionist character, as well as personal data disclosing health and sex life”, article 4, paragraph 1, letter d, of the Privacy Code) or judicial data (“personal data disclosing the measures in article 3, paragraph 1, letters from a) to o) and from r) to u), of Presidential Decree No. 313 of 14 November 2002, concerning the criminal record office, the register of offence-related administrative sanctions and the relevant current charges, or the status of being either defendant or the subject of investigations according to Sections 60 and 61 of the Criminal Procedure Code”, article 4, paragraph 1, letter e of the Privacy Code). These data will be used only where strictly necessary in order to manage the Whistleblowing Report, in full compliance with the principles of proportionality and necessity.

6. Data disclosure.

The disclosure of personal data for the purpose of managing the Whistleblowing Reports is strictly necessary for carrying out the activities referred to in paragraph 1. Failure to disclose makes it impossible to fulfil the activities referred to in paragraph 1.

7. Communication of data.

The personal data contained in the reports may be communicated and/or disseminated to the company bodies and physical persons of the offices and internal departments identified in Annex E of the Anti-Corruption MSG on “*Whistleblowing Reports received (including anonymously) by Eni and by its direct and indirect subsidiaries in Italy and abroad*”, to the judicial Authority and the relevant department of Eni SpA and/or its subsidiaries, to activate judicial and/or disciplinary measures with regard to the Report, to other companies, Italian or foreign, belonging to the Eni group that are involved in the Report. The personal data contained in the Whistleblowing Report may also be communicated, where necessary and in accordance with the principles of proportionality and in a limited manner to the auditing company/external auditors and/or consultants of Eni SpA or Eni subsidiaries.

Without prejudice to the legal obligations and the safeguarding of the rights of the data controller or persons (physical or legal) that are in any case the subject of and/or involved in the Whistleblowing Report.



Annex E – Whistleblowing Reports

11

8. Data Storage.

Personal data collected as part of a Whistleblowing Report is kept for the time strictly necessary for processing, in line with indications provided by specific regulatory instruments applicable in relation to personal data protection.

9. Sending data abroad.

Personal data may be transferred to EU countries and to countries outside the European Union for the purposes referred to in paragraph 1. It is understood that possible transfers to third countries which do not ensure an adequate level of protection of people, will take place in compliance with the safeguards established by regulations on the protection of personal data.

10. Rights of the Data Subject.

In accordance with Article 7 of the Privacy Code, a data subject has the right to obtain the updating, rectification, integration of the data, erasure, anonymization or blocking of data if processed unlawfully, as well as certification to the effect that the operations above have been notified, as also related to their contents, to the entities to whom or which the data were communicated or disseminated, unless this requirement proves impossible or involves a manifestly disproportionate effort compared with the right that is to be protected; the data subject shall have the right to object, on legitimate grounds, to the processing of personal data concerning him/her. It is understood that the exercising of these rights is subject to the needs of the company, and may therefore be restricted to the extent that it is necessary to ensure the proper conduct of investigations by Eni.

The procedures for exercising these rights are governed by Articles 8 and 9 of the Privacy Code, as implemented in Eni's internal regulations.

In order to exercise your rights under Article 7 of the Code, please write to the email address: privacysegnalazioni@com.

11. Publication

Eni SpA and its subsidiaries will ensure the publication (on Eni SpA's and its subsidiaries' Intranet and Internet sites, in the section dedicated to whistleblowing, if there is one) and the circulation of this report.

[place], date _____



Annex E – Whistleblowing Reports

11

APPENDIX E.2 - POSTER

Do you want to Whistleblowing Report something to Eni?

Who can lodge a report? anyone: workers, suppliers, contractors, clients, members of the local community, etc.

What can be reported: problems regarding: i) internal control and risk management systems the subject of which is the non-compliance with laws and external regulations as well as with the rules included in Eni's internal regulatory system. These include cases of illegal, corrupt or fraudulent activities on the company's assets and/or financial reporting and events capable of causing an administrative liability according to Italian Legislative Decree no. 231 of 2001; ii) violations of rules and principles contained in the Eni Code of Ethics (for example, issues relating to business ethics, mobbing, harassment, conflicts relating to personnel management).

You can also anonymously lodge a report: Eni encourages you to make a report in your name, ensuring maximum confidentiality and anonymity. In any case, Eni will also consider anonymous reports where these are sufficiently detailed and appear worthy of attention. Eni rejects mere accusations, against which it reserves the right to act in defence of its interests for correct professional relations within the company.

What will Eni do once the report is received? A group of Eni professionals will work on the Whistleblowing Reports, to verify the information outlined in them and implement the most appropriate measures (implementation of preventive measures, mitigation, sanctions, etc.)

Retaliation is forbidden: Eni's personnel will not be dismissed, demoted, suspended, threatened, bullied or discriminated against in any way in the workplace because they legally lodged a Whistleblowing Report in good faith. On the contrary, the illegal use of the system may result in action against the perpetrator.

Data processing: the data will be processed in compliance with the Personal Data Protection regulations. For further information related to the purposes and methods of processing, see the privacy statement at [insert hyperlink to the privacy statement concerning whistleblowing reports]



Annex E – Whistleblowing Reports

11

How: through one of the following channels²¹:

- by ordinary mail: Eni SpA, Internal Audit Department, P.le E. Mattei 1, 00144, Rome, Italy
- by fax to the number: +39 06 598.27335
by email: segnalazioni@eni.com or whistleblowing@eni.com
- through Eni's site:
https://www.eni.com/portal-forms/tools/processSegnalazione.do?locale=it_IT
https://www.eni.com/portal-forms/tools/processSegnalazione.do?locale=en_IT
- in company locations that do not enable Internet access on all computers, the pertinent human resources employees guarantee the presence of alternative tools to collect reports (e.g. the so-called "yellow boxes").
- by calling the Eni voicemail for Whistleblowing Reports, where technically possible, with no cost to the caller or at the cost of a local call, using the numbers listed below divided by the countries in which Eni operates.

For countries not indicated in the list below as yet there is no local freephone number or local toll number. In this case, call the Eni voicemail for Whistleblowing Reports using the toll number: +39 06 598.27323.

Eni voicemail numbers for Whistleblowing Reports by Country

Countries	Type of line ⁱ	number:
ANGOLA	Local freephone number	227280343
SAUDI ARABIA	Local freephone number	8008443164
ARGENTINA	Local freephone number	8009994930
AUSTRALIA	Local freephone number	1800643249
	Local freephone number	1800705006
AUSTRIA	Local freephone number	800298468

²¹ The references of the communication channels are kept updated by the Process Owner, without the need to start an updating process of this regulatory instrument



Annex E – Whistleblowing Reports

11

BELGIUM	Local freephone number	80079444
BOLIVIA	Local freephone number	800101844
BRAZIL	Local freephone number	08008924109
CANADA	Local freephone number	18448791310
CHINA	Local freephone number	108007390035
CYPRUS	Local freephone number	80095603
COLOMBIA	Local freephone number	018009390346
CONGO	Local freephone number	064000010
SOUTH KOREA	Local freephone number	0079839173525
CROATIA	Local freephone number	0800223079
DENMARK	Local freephone number	80253307
ECUADOR	Local freephone number	1800000619
EGYPT	Local freephone number	08000009275
UNITED ARAB EMIRATES	Local freephone number	80004449434
FRANCE	Local freephone number	0800906204
GABON	Local toll number	0024101794575
GHANA	Local freephone number	242426090
GREECE	Local freephone number	800391296762
INDIA	Local freephone number	0008004405245
INDONESIA	Local freephone number	0018038529238
IRELAND	Local freephone number	1800200366
ITALY	Local freephone number	8006020099
KAZAKHSTAN	Local freephone number	88005557016



Annex E – Whistleblowing Reports

11

KENYA	Local freephone number	207602916
KUWAIT	Local freephone number	22286846
LUXEMBOURG	Local freephone number	80024179
MALAYSIA	Local freephone number	18008118344
MALTA	Local freephone number	80062753
MOROCCO	Local freephone number	8558215051
MEXICO	Local freephone number	18001239530
MOZAMBIQUE	Local toll number	0025821344599
NIGERIA	Local freephone number	7080601025
NORWAY	Local freephone number	80010616
OMAN	Local freephone number	80074214
NETHERLANDS	Local freephone number	08000232091
PAKISTAN	Local freephone number	0080090044260
PAPUA NEW GUINEA	Local freephone number	000861201
PERU	Local freephone number	080077616
POLAND	Local freephone number	008003911269
PORTUGAL	Local freephone number	800839698
QATAR	Local freephone number	00800100396
UNITED KINGDOM	Local freephone numbers	8082342626 08000157123
CZECH REPUBLIC	Local freephone number	800142872
ROMANIA	Local freephone number	0800896510



Annex E – Whistleblowing Reports

11

SINGAPORE	Local freephone number	8003911026
SLOVAKIA	Local freephone number	0800003907
SLOVENIA	Local freephone number	080081600
SPAIN	Local freephone number	900936940
UNITED STATES OF AMERICA	Local freephone numbers	18448551840 18447241451
SURINAM (DUTCH GUIANA)	Local freephone numbers	8558215053
SWITZERLAND	Local freephone number	800563242
THAILAND	Local freephone number	1800011960
TRINIDAD AND TOBAGO	Local freephone number	18002031620
TURKEY	Local freephone number	00800448820762
UKRAINE	Local freephone number	0800609839
HUNGARY	Local freephone number	0680021188
VIETNAM	Local freephone number	12032447 12280462

For further information on managing reports, please read the regulation on “Whistleblowing Reports received, including anonymously, by Eni SpA and its Subsidiaries in Italy and abroad” (Annex E of the Anti-Corruption MSG), also available on the website www.eni.com.

ⁱ Local freephone number: a free number with the exception of any restrictions placed by the telephone company used.
Local toll number: the rate may vary depending on the telephone operator.

