

Company Procedure

Management of Whistleblowing Reports received by Eni SpA and by its Subsidiaries

Reference ECG Policy: Eni Risk and Internal Control Holistic framework
Reference GP: Management of Whistleblowing Reports received by Eni SpA and by its Subsidiaries

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Enilive Deutschland

■ TITLE PAGE

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NOTES:

This Company Procedure cancels and replaces the following documents:

- Annex C "Whistleblowing reports, including anonymous ones" of former MSG "Internal Control and Risk Management System", issued by Eni SpA on 18 April 2024 and by Enilive Deutschland on 26.07.2024

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DRAFTED BY:

ORG

CHECKED BY:

HOI

ORG

APPROVED BY:

MD

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

■ 1. INTRODUCTION

1.1 Purpose of the document

This document contains the Fundamental Guidelines on the Management of Whistleblowing Reports received by Eni SpA and by its Subsidiaries approved by the Board of Statutory Auditors of Eni SpA in its capacity as Audit Committee under the Sarbanes - Oxley Act and by the BoD of Eni SpA.

In compliance with the provisions of Directive (EU) 2019/1937¹ and its transposing laws, the Sarbanes - Oxley Act of 2002, Model 231 and the Internal Anti-Corruption Regulatory Instruments, Eni has adopted a system aimed at encouraging the Reporting of misconduct and guaranteeing the confidentiality of the identity of the Whistleblower and other subjects involved, protecting them from retaliatory consequences².

Whistleblowing Reports made in good faith and in the interest of Eni, may in fact make it possible to promptly intercept and remedy misconduct or other non-compliances that represent violations of legislation, ethical values or corporate rules and which may therefore harm Eni and its stakeholders.

The aim of this document, in line with the Eni SpA ECG Policy "Anti-Corruption" and the ECG Policy "Eni Risk and Internal Control Holistic framework" ("enrich"), is to:

- Describe the activities within the defined area of application;
- Establish the roles and responsibilities of the subjects involved.

1.2 Area of application and transposition modalities

This document applies to Enilive Deutschland (ELV DE).

With reference to the responsibility for updates to this document, document filing, storage and traceability of information and data, please refer to the standard paragraphs in the Regulatory System Policy.

This document is part of the Eni SpA anti-corruption regulatory instruments. If a recipient of this document has any concerns regarding possible corruption risks related to the activities described herein,, they must contact the anti-corruption and anti-money laundering compliance unit which will suggest possible actions/solutions.

The Regulatory System Policy provisions, with reference to the standard paragraphs concerning anti-corruption and anti-money laundering, applicable to all regulatory instruments classified as "anti-corruption regulatory instruments", apply to this Company Procedure (CP).

¹ It is understood that the specific provisions laid down in the local regulations implementing Directive (EU) 2019/1937 (e.g., on confidentiality, protection measures, processing of personal data and document storage, external Reporting channels, requirements for public disclosure, etc.) apply in the cases expressly contemplated and under the conditions laid down therein.

² As defined in Para. 6 "Protective measures".

■ 2. REFERENCE DOCUMENTS

- Policy ECG "Eni Risk and Internal Control Holistic framework"
- Global Procedure "Management of Whistleblowing Reports received by Eni SpA and by its Subsidiaries"
- Eni's Code of Ethics

Any regulatory instrument that updates or supplements the above regulations.

■ 3. OPERATING PROCEDURES

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

3.1 Channels for receiving Whistleblowing Reports

In order to facilitate the receipt of Whistleblowing Reports, in both written and spoken form³, by an IT tool that guarantees the confidentiality of the identity of the Whistleblower, as well as the content of the Whistleblowing Report, including the identity of the reported person, a special Platform is available, provided by a leading external provider, which Reporting Parties are invited to use preferentially⁴.

Through the Platform, it is also possible to request a direct meeting in order to submit the Whistleblowing Report. In addition, where required by the local regulations implementing Directive (EU) 2019/1937, the Platform provides useful guidance for requesting the support of an internal advisor for a confidential consultation in relation to a suspected violation potentially relevant under this regulatory instrument.

The Platform, duly publicised on corporate websites, ensures the management of autonomous channels for both Eni SpA and Subsidiaries equipped with a Proximity Channel in line with local regulations implementing Directive (EU) 2019/1937. The Whistleblower is given the option to access either the Eni SpA channel or the Proximity Channel of the Subsidiary concerned, where applicable. In fact, in compliance with Directive (EU) 2019/1937, regardless of the subject of the Report and the Eni entity involved, everyone is always guaranteed the possibility to submit Whistleblowing Reports directly via the Eni SpA Channel, which will be managed in observance and application of the Italian Whistleblowing regulation⁵.

³ Information on how to submit an oral Whistleblowing Report can be found at <https://www.eni.com/it-IT/governance/gestione-Segnalazioni.html>.

⁴ On the page <https://whistleblowing.eni.com/#/>. In line with regulations in force, this channel guarantees, using an IT tool, the confidentiality of the identity of the Whistleblower. The same Platform allows the Whistleblower to monitor and update the Whistleblowing Report after it has been sent, as well as to receive feedback on take-up and follow-up. When the message is taken up, the Platform provides the Whistleblower with a KEY-CODE (16-digit code), which the Whistleblower should take care to save and keep, in order to access the report after submission. In this code is lost, it will not be possible to recover it.

⁵ Italian Legislative Decree no. 24 of 10 March 2023 - *Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and*

Alternative means of collecting Whistleblowing Reports are also established. (e.g. dedicated mailboxes/boxes ⁶and voicemail, which is managed through dedicated Platform features)⁷.

Access to the Reporting channels is allowed with different profiles linked to roles within the Eni whistleblowing process for: (i) Whistleblowing Team (which may also appoint one of its members and/or other Eni People identified by the latter within the relevant unit), (ii) Whistleblowing Committee, (iii) Board of Statutory Auditors of Eni SpA (due to its role as Audit Committee under the SOX regulations), (iv) Board of Statutory Auditors of Subsidiaries/ sole Statutory Auditor, (v) the 231 SB of Eni SpA and ISB/231 SB for the aspects of competence relating to the company concerned.

Without prejudice to the preferential use of the internal reporting channels described above, each EU-based Subsidiary (like Enilive Deutschland) ensures the publication of the terms and conditions for using, in the cases indicated by the relevant local regulations implementing Directive (EU) 2019/1937, External Reporting channels made available by the competent local authorities, bodies or institutions as well as Public Disclosure.

3.2 Minimum contents of Whistleblowing Reports to enable subsequent verification activity

Whistleblowing Reports, to allow for effective and appropriate Follow-up, should be substantiated and based on precise and concordant facts. The Whistleblower is invited to provide all the elements of which they are aware, useful to enable the addressee to carry out the due and appropriate checks and verifications to ascertain whether the facts reported are well-founded.

To this end, the Whistleblowing Reports must contain, except in the case of Anonymous Whistleblowing Reports, the particulars of the person making the Report⁸, with an indication of the position that qualifies them as a Whistleblower.

Whistleblowing Reports (both signed and anonymous) should contain the following to allow for effective and appropriate Follow-up:

- a clear and complete description of the facts that are the subject of the Whistleblowing Report, so that they can be verified and ascertained;
- the circumstances of time and place in which the event that is the subject of the Whistleblowing Report occurred;
- personal details or other elements enabling the Person(s) to whom the reported facts are allegedly attributable to be identified (e.g. the job title or the sector in which the activity is carried out, etc.).

laying down provisions for the protection of persons who report breaches of national regulations - ("Whistleblowing Decree" or "Italian Regulation").

⁶ Mailboxes/boxes - in which the Whistleblower may insert paper documents to forward the Whistleblowing Report - are set up where necessary by the individual Subsidiaries of Eni in relation to the circumstances of the concrete case (e.g., difficulties in accessing the Internet, etc.).

⁷ The same channels are also used for activating the fraud Communication flow specified by the ECG Policy "Eni Internal Control System over financial reporting and mandatory sustainability reporting".

⁸ In particular, it should be noted that if the Whistleblower wishes to send a Whistleblowing Report through the Proximity Channel of an Italian Subsidiary, in application of the regulation/rules of reference, this will only be possible by providing their identification data (signed form).

In addition, for the purposes of effective and appropriate Follow-up, Whistleblowing Reports should contain:

- an indication of any other persons who may formally report on the facts that are the subject of the Whistleblowing Report;
- eventual documentary support that can confirm the facts reported;
- any other information that can provide objective evidence about the existence of the reported facts.

Moreover - in order to guarantee the efficiency, effectiveness and lawfulness of the Reporting system described by this regulatory instrument, as well as to protect the honour, decorum and reputation of the reported person - it is prohibited (by way of example, but not limited to):

- to use insulting or otherwise unlawful expressions in the Whistleblowing Reports;
- to send Whistleblowing Reports of a purely defamatory or slanderous nature or purpose;
- to send Whistleblowing Reports of a discriminatory nature or purpose (e.g. referring to sex, sexual orientation, religious or political beliefs, language, racial or ethnic origin or personal or social conditions of the reported person, etc.);
- to send Whistleblowing Reports made for the sole purpose of damaging the reported person in any way, including from a reputational point of view.

3.3 Acknowledgement of Receipt of the Communication

Within seven days of receipt, the Whistleblower shall be informed through the Platform (i) that the Communication has been taken over and (ii) of the possible need, during verification activity, to send further information/elements that the sender is or becomes aware of, for the purpose of supplementing/updating the facts relevant to the initial Whistleblowing Report⁹.

3.4 Whistleblowing Reports received from outside the established channels

Whistleblowing Reports received by means other than the channels indicated in Paragraph 2.1. are not subject to the deadlines and guarantees governed therein, except where otherwise provided under the local regulations transposing Directive (EU) 2019/1937 (or the relevant detailed rules), except in the case where the Whistleblower, where possible and if identified in a certain manner, expressly declares that they wish to benefit from the aforementioned guarantees. In this latter case, the Whistleblowing Team, by appointing one of its members and/or other Eni People identified by them within the relevant unit, will proceed with sending the Acknowledgement of Receipt to the Whistleblower:

⁹ Where permitted by the local regulations implementing Directive (EU) 2019/1937, the Whistleblower may refuse to receive any further Communications due after the submission of the Whistleblowing Report by indicating this refusal within the questionnaire on the Platform used to submit the Whistleblowing Report. In this case, the Whistleblower will not be contacted for any further clarification in relation to the Whistleblowing Report made.

Eni people who receive a Whistleblowing Report that has passed outside the established channels shall forward it without delay and, in any case, within seven days, with any attachments, to the Internal Audit function, which shall coordinate with the Whistleblowing Team for the purpose of appropriate Follow-up, in compliance with criteria of utmost confidentiality and in such a way as to protect the Whistleblower and the identity and honourableness of the persons Reported, without prejudice to the effectiveness of subsequent investigation activities.

The Whistleblowing Team, instructing one of its members and/or other Eni People they identify within the relevant unit, shall inform the Whistleblower of the transmission to the dedicated service, if possible and if the Whistleblower identifies themselves and expressly declares that they wish to benefit from the aforementioned guarantees. Eni people receiving a Whistleblowing Report which has been sent outside the established channels shall, in any case, explain to the Whistleblower the opportunity of forwarding it using the dedicated channels established by the present procedure.

Failure to transmit a Whistleblowing Report received by a person other than the dedicated service within the terms described above, as well as breach of the duty of confidentiality, constitutes a violation of this procedure, which may lead to the application of possible disciplinary sanctions pursuant to paragraph 6.

3.5 Follow-up activity on the Whistleblowing Report

In accordance with the law, the Follow-up activity of Whistleblowing Reports consists of carrying out the checks on the Reported Facts with the available tools, carried out in the timing set by local regulation implementing Directive (EU) 2019/1937 (or the relevant detailed rules) and in compliance with the principles of objectivity, competence and professional diligence, also ensuring that the Whistleblower is informed of the progress of the handling of the Whistleblowing Report¹⁰. All Follow-up activities are carried out by the Whistleblowing Team, which may appoint one of its members and/or other Eni People identified within the relevant unit.

Where required by locally applicable legislation (including transposition of Directive (EU) 2019/1937), the communication/transmission of the information in the Whistleblowing Report to the competent authorities/judicial bodies is allowed, subject to disclosure to the Whistleblower in the cases and under the conditions required.

Appropriate arrangements are in place to ensure transparency and fairness in the handling of Whistleblowing Reports, even where the Whistleblowing Report relates to a member of the Whistleblowing Team and/or Whistleblowing Committee involved in the Follow-up activity. If the Report concerns a member of the Whistleblowing Team, they shall refrain from carrying out the relevant activities. If it concerns more than one member, the functions of the Whistleblowing Team are performed by the Whistleblowing Committee. If the Whistleblowing Report concerns one of the members of the Whistleblowing Committee - in addition to what provided in paragraph "3.5.1 Preliminary investigation" below in the case of Whistleblowing Report relating to Facts with Potentially Serious Impact, where applicable - the member involved shall refrain from

¹⁰ Subject to the conditions set by locally applicable legislation transposing Directive (EU) 2019/1937, the identity of the Whistleblower and/or information on the content of the Whistleblowing Report from which the identity of the Whistleblower may potentially be inferred may be shared with parties other than the bodies competent to Follow-up Whistleblowing Reports under this document with the express consent of the Whistleblower.

carrying out the relevant activities. If it concerns more than one member, the functions of the Whistleblowing Committee are performed by the Board of Statutory Auditors. The Board of Statutory Auditors and, for Whistleblowing Reports falling under their respective competences, the 231 SB (= Supervisory Body) or ISB (= International Supervisory Body) exercise their prerogatives of supervision and assessment of Whistleblowing Reports, pursuant to internal and external regulations.

3.5.1 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 regulatory instrument, as well as to assess the presence of the necessary conditions in order to activate the subsequent verification phase.

Preliminary investigation activities are ensured by the Whistleblowing Team, which may appoint one of its members and/or other Eni People identified within the relevant unit.

This activity may also require the involvement of specialist internal units according to the subject and, in the event of possible security¹¹ threats, the Communication may be sent to Eni's security function for the relevant activities;

In the case of Whistleblowing Reports of events with Potentially Serious Impact, the Whistleblowing Team, which may appoint one of its members and/or other Eni People identified by them within the relevant unit, shall promptly notify the Chairman of the Eni Board of Statutory Auditors¹², so that they may, if necessary, identify specific procedures for handling the Whistleblowing Report due to special confidentiality requirements.

When the outcome of the preliminary investigation is known the Whistleblowing Team will decide whether to open a Whistleblowing File (i.e. to start the next investigation phase) or to file and take no further action on Communications that: (i) do not qualify as Whistleblowing Reports for the purposes of this document; (ii) are clearly unfounded and/or unlawful¹³; (iii) contain facts already the subject of specific investigation activities in the past and already archived, where no new information emerges from the preliminary investigation carried out such as to make further verification activities necessary.

The above-mentioned decisions shall be reported to the Whistleblowing Committee, as well as to the Board of Statutory Auditors and the 231 SB or ISB of the company concerned.

3.5.2 Verification activities

Once the preliminary screening has been passed, the purpose of the verification activities on the Whistleblowing Reports is to proceed to carry out in-depth investigations, analyses and specific assessment regarding the validity or otherwise of the Reported facts - also by means of internal

¹¹ For the definition of a security threat, refer to the "Safeguarding health, safety, security, environment and quality" MSG.

¹² If the Whistleblowing Report concerns the Chairman of the Board of Statutory Auditors, the Communication will be made to the oldest Statutory Auditor.

¹³ "Without prejudice to the actions provided for in paragraph 7, 'Disciplinary sanctions and other measures', applicable to the latter.

specialised structures and/or specifically appointed and authorised external consultants, in compliance with the obligations of confidentiality and secrecy of the information referred to in the Whistleblowing Report - as well as to formulate any recommendations on the adoption of the necessary corrective actions on the corporate areas and processes concerned by the Whistleblowing Report aimed at strengthening the Internal Control and Risk Management System and ensuring compliance with the Code of Ethics¹⁴, against which the persons in charge draw up a specific action plan.

The Whistleblowing Team ensures that the necessary verifications are carried out, by assigning one of its members or other Eni People identified by them within their unit and provides the Whistleblower with a Feedback within three months from the Acknowledgement of Receipt of the communication, or - where allowed under the local regulations implementing Directive (EU) 2019/1937 (or the related detailed rules) - informs them of the need for further time to complete the verifications due to the complexity of the activities to be performed and/or the specific requirements of the case.

Upon completion of the verification activity, the Whistleblowing Team may:

- propose the filing with a reasoned note - as described in the next paragraph;
- consider further investigations/details necessary¹⁵; or
- consider the Whistleblowing Report to be well-founded.

3.5.2.1 Filing or Validation of Whistleblowing Files following verification activity

Based on the outcome of the verification activities, the Whistleblowing Team may decide on: i) the filing of Whistleblowing Files found to be unfounded or unlawful; ii) the validation of Whistleblowing Files in relation to all or some of the reported facts.

Such Whistleblowing Files are made available:

- i) to the Whistleblowing Committee, which may ask the Whistleblowing Team for further investigations/details;
- ii) to the 231 SB/ISB for the activities falling within their remit, which may request the Whistleblowing Team to carry out further checks/investigations.

In the absence of further requests for investigation by the Committee or the 231 SB/ISB, the Whistleblowing Team will include the Whistleblowing Files in the Quarterly Whistleblowing Report and submit it to the Board of Statutory Auditors, which will approve the outcomes for the Whistleblowing Files contained in the Report or, if deemed necessary, request the Whistleblowing Team to carry out further investigations¹⁶.

¹⁴ Corrective actions following Whistleblowing Reports, in addition to improving the internal control system, may include managerial/disciplinary measures taken against employees and/or provisions taken against suppliers.

¹⁵ Once further investigations/details have been carried out, the flow of activities resumes from paragraph 3.5

¹⁶ 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 duties (see Regulation for functions assigned to the Eni SpA Board of Statutory Auditors, in compliance with US regulations).

The Board of Statutory Auditors shall provide, if the prerequisites are met, for the Communications to Consob pursuant to Article 149, paragraph 3, of the Consolidated Law on Finance and inform the Control and Risk Committee about the Whistleblowing Files founded on Potentially Serious Impact Events or in any case deemed significant for the purposes of assessing the adequacy of the Internal Control and Risk Management System.

■ 4. MONITORING OF CORRECTIVE ACTIONS

Based on the verification activities, the management of the areas/processes concerned identifies corrective actions on the Internal Control and Risk Management System and for the resolution of the areas for improvement detected.

The Whistleblowing Team - appointing one of its members and/or other Eni People identified by them within the relevant unit - will monitor the implementation status of the corrective actions through documentary Follow-up.

■ 5. REPORTING

The Whistleblowing Team, also by appointing one of its members and/or other Eni People identified by the latter within the relevant unit, ensures the preparation of the Quarterly Whistleblowing Report subject to subsequent examination by the Board of Statutory Auditors. Following the approval of the Quarterly Whistleblowing Report by the Board of Statutory Auditors of Eni SpA, the Whistleblowing Team, also by appointing one of its members and/or other Eni People identified by the latter within the relevant unit, will make the Quarterly Whistleblowing Report for the Whistleblowing Files falling within the competence of the Eni SpA 231 SB available to the Board of Statutory Auditors/ sole Statutory Auditor and to the 231 SB/ISB of each Subsidiary, where present¹⁷.

¹⁷ The Quarterly Whistleblowing Report containing the Whistleblowing Files with AL relevance (Whistleblowing Report concerning possible illegitimate conduct under Italian Legislative Decree 231 of 2001 and/or violations/non – compliance of an intentional and/or fraudulent nature of 231 Model and/or the Compliance Models for Foreign Subsidiaries) of relevance to the company concerned.

■ 6. PROTECTIVE MEASURES

The protective measures apply when the Whistleblowing Report is made in observance of the provisions of this document and if, at the time of the Whistleblowing Report, the Whistleblower had reasonable grounds to believe that the information on the reported violations was true and fell within the area of application of this document.

The measures for the protection of the Whistleblower set out below apply equally to:

- a) the facilitator (an individual who assists the Whistleblower in the Whistleblowing reporting process, operating within the same work context and whose assistance must be kept confidential);
- b) persons in the same work context as the Whistleblower and who are linked to them by a stable emotional or family relationship up to the fourth degree;
- c) co-workers of the Whistleblower who work in the same work context as the Whistleblower and who have a regular and current relationship with the Whistleblower;
- d) entities owned by the Whistleblower or for which the Whistleblower works, as well as entities operating in the same work context as the Whistleblower¹⁸.

In cases of Anonymous Reports, if the Whistleblower is subsequently identified and retaliated against, the protection measures set out in this regulatory instrument apply.

6.1 Prohibition of retaliation

The Whistleblower is protected against any act of retaliation or discrimination, direct or indirect, for reasons directly or indirectly linked to the Whistleblowing Report.

No person within Eni may be dismissed, demoted, suspended, threatened, harassed, discriminated against, in any way whatsoever, or otherwise retaliated against for having made a Whistleblowing Report under this document.

This protection is also guaranteed when the Whistleblowing Report, although unfounded, is based on proven grounds that led the Whistleblower to believe that the information reported was true at the time of the Whistleblowing Report.

To this end, Eni monitors possible retaliation, misconduct and discriminatory behaviour against Whistleblowers, through the analysis and overall assessment of specific suspected situations.

Any violation of the prohibition against retaliatory and discriminatory conduct may result in the initiation of disciplinary proceedings against the individual who engaged in such conduct and the adoption of appropriate disciplinary/supportive measures against any parties involved, in compliance with applicable current legislation and national collective labour contracts.

¹⁸ Where required by the local regulations implementing Directive (EU) 2019/1937, the protective measures also apply to (i) non-profit legal entities/persons under private law acting as facilitators and (ii) individuals related to the Whistleblower who may be subject to retaliatory acts in the context of their professional activity (by their employers, customers or recipients of their services).

This is without prejudice to the right of the Whistleblower to inform the competent local authorities, bodies or institutions of the retaliation they believe they have suffered, in accordance with locally applicable laws and regulations.

■ 7. DISCIPLINARY SANCTIONS AND OTHER MEASURES

With reference to the application of this regulatory instrument, in the event that the results of the Follow-up activity and the examination by the competent bodies reveal that the reported facts are justified, Eni will take steps to sanction any misconduct attributable to Eni people and to all those who operate or have operated in Italy and abroad in the name of or on behalf of or in the interest of Eni.

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 people that: (i) as a result of the verification of Reports, is responsible for violating Anti-Corruption Laws, the ECG Policy "Anti-Corruption" and/or other internal or external regulations relevant to the Reports; (ii) intentionally fails to detect or report any violations, obstructs or attempts to obstruct Reporting, threatens or takes reprisals against others who report violations; (iii) violates the obligation of confidentiality relating to the reporting.

Eni will also take appropriate disciplinary measures against those who violate the measures designed to protect the Whistleblower and those who take retaliatory or discriminatory measures against the Whistleblower and/or other persons protected under paragraph 6 of this regulatory instrument.

Furthermore, in the event of a confirmed Illicit Whistleblowing Report, Eni shall assess - also in order to protect the image and reputation of people who were unjustly reported - the activation of disciplinary proceedings and/or the adoption of other measures also applicable to the Whistleblower or other initiatives to protect the persons concerned.

Disciplinary measures, as provided for by law and applicable collective labour agreement, will be proportionate to the extent and severity of the misconduct found and may go as far as unilateral termination of employment.

■ 8. CONTROLS, FILING AND DOCUMENT STORAGE, TRACEABILITY

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 under their responsibility 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 the related investigation, the Whistleblowing Team - by appointing one of its members and/or other Eni people identified by them within the relevant unit - feeds and updated the system dedicated to the management, monitoring and presentation of Whistleblowing Reports, in which the Whistleblowing Files are recorded, ensuring that all related support documentation is filed.

To that end, the Whistleblowing Team - by appointing one of its members and/or other Eni people identified by it within the relevant unit - ensures storage of the original documentation of the Reports, as well as of the Whistleblowing File and of the investigation working papers related to the Whistleblowing Reports, in special paper/electronic archives with the highest Eni security/confidentiality standards in line with regulatory provisions and according to specific internal rules defined in coordination with the competent integrated compliance function

In particular, subject to any different retention period established by locally applicable legislation transposing Directive (EU) 2019/1937:

- personal data will be retained for 2 years, from receipt of the Communication, in the event of a negative outcome of the assessment regarding its eligibility;
- conversely, where the outcome of the assessment of the admissibility of the Report is positive, and therefore the Communication is classified as a Whistleblowing Report, the personal data contained therein are retained for five years starting from the communication of the final outcome of the Whistleblowing Report procedure.

This is without prejudice to the case where the retention of the Whistleblowing Report (and of the personal data contained therein) for a later period is necessary for the purposes of litigation, requests by the relevant authorities or under applicable law. At the end of the retention period, the Whistleblowing Reports and the personal data included therein are deleted or irreversibly anonymised.

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. TRAINING AND INFORMATION ACTIVITIES

The Whistleblowing Team, by appointing one of its members and/or other Eni People identified by them within the relevant unit, plans periodic training activities for the personnel dedicated to the management of Whistleblowing Reports. In addition, information and training activities are planned for all recipients of this document (for example, Group employees and collaborators), including dissemination of this regulatory instrument via the company website and intranet.

■ 10. PROCESSING OF PERSONAL DATA

The processing of personal data¹⁹ within the framework of the Whistleblowing Reports is carried out in compliance with the GDPR and other applicable laws and/or regulations to the extent compatible with the GDPR, including local regulations implementing Directive (EU) 2019/1937.

The methods and purposes of the Processing are described in the specific disclosures published on Eni's website at <https://www.eni.com/it-IT/chi-siamo/governance/Segnalazioni.html> and on Eni's intranet, which are deemed to be referred to in full in this document. Within the scope of the management of Whistleblowing Reports, both the personal data of the Whistleblower will be processed, where the Whistleblowing Report is nominative or where it is in any case indirectly possible to identify the Whistleblower, and the personal data of the reported person and/or of any third party subjects involved in the Report, as well as any further information collected in the context of the investigation that is necessary and adequate to ascertain and verify the merits or otherwise of the Whistleblowing Report. In any case, personal data that are manifestly not useful for the processing of a specific Whistleblowing Report will not be collected or, if accidentally collected in the course of verification activities, will be deleted without delay.

Processing is carried out by Eni SpA and its Subsidiaries and/or Associated Companies that have adopted the same Reporting management procedure. Each company acts as an autonomous Data Controller of the personal data collected and processed for the exercise of its activity, including those of its employees within the scope of the employment relationship.

Therefore, Eni SpA, when managing Whistleblowing Reports concerning Subsidiaries and/or Associates of Eni, acts as Data Processor of the personal data included in the Whistleblowing Reports received from individual Group Companies, other than Eni SpA, pursuant to Article 28 of the GDPR, operating also on behalf of the subsidiaries in compliance with the provisions of applicable laws, including, in particular, the principles of necessity, proportionality and lawfulness of the processing as provided by the applicable laws and/or regulations.

It is understood that the processing of personal data is carried out by the various Eni functions, Control Bodies, 231 Supervisory Bodies and International Supervisory Bodies (ISB) involved in the reporting management process for their respective areas in compliance with the provisions of the law, with the rules dictated by the "Privacy and Data Protection" ECG Policy and in compliance with the provisions of this regulatory instrument. In particular, access to personal

¹⁹ 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" ECG Policy.

data is restricted exclusively to persons who need to process such data for the performance of their work. To this end, Eni has identified the Eni People authorised to manage the Whistleblowing Reports and process the personal data contained therein, by virtue of their experience, capacity and reliability in relation to personal data processing activities (including the security profile), also providing the specific instructions to be followed by them in processing personal data in the context of this procedure, so that such persons act in compliance with the provisions of this document, as well as any other internal procedure or policy adopted by Eni on the matter.

Data subjects are also guaranteed the rights provided for by the GDPR, which they may exercise by sending a Communication by e-mail to the group company acting as Data Controller or by writing to Enilive Deutschland's Data Protection Officer dpo@eni.com.

Where, however, there is a risk that exercising the rights recognised by the GDPR may result in a real and concrete prejudice to the confidentiality of the identity of the Whistleblower and that may compromise the ability to effectively verify the merits of the Whistleblowing Report or to gather the necessary evidence, Eni may limit or delay the exercise of such rights, giving prior Notice to the person concerned and stating the reasons, in accordance with the applicable law regulations.

In any case, the process of managing the Whistleblowing Reports is based on the Principle of "guaranteeing confidentiality" and the "principle of the confidentiality of the Whistleblower", and therefore while awaiting the internal investigation process, maximum confidentiality will be guaranteed.

■ 11. DISSEMINATION

This regulatory instrument has the maximum dissemination possible, mainly through publication 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 Human Resources function of Eni SpA and of the Subsidiaries ensure, where pertinent, the delivery of this regulatory instrument to new employees, with acknowledgement that they have read it.

Each Subsidiary and the managers of the operating sites will affix this regulatory instrument and the poster "How to make a Whistleblowing Report", published on the Eni website <https://www.eni.com/it-IT/chi-siamo/governance/modulo-Segnalazione.html>, in places where it is visible to Eni People and, where possible, to Stakeholders, and ensure that it is translated into the local language for the purpose of better dissemination and understanding of the document.

Where required by local regulations, more stringent measures can be defined by foreign Subsidiaries, subject to consultation with Internal Audit, which will coordinate with the Whistleblowing Team and involve the other relevant support functions, where necessary.

■ 12. GENERAL PRINCIPLES

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

ENI RISK AND INTERNAL CONTROL HOLISTIC FRAMEWORK (ENRICH): The Internal Control and Risk Management System is an expression of corporate culture and values. It consists of the coordinated set of tools, rules, procedures, organizational structures, data, systems, information flows and behaviours aimed at the effective and efficient identification, measurement, management and monitoring of the main risks, thus contributing to the sustainable success of the Company and the enhancement of corporate opportunities. The Internal Control and Risk Management System contributes to the sound management of activities, is consistent with the strategic objectives and is integrated in the company's operations according to a risk-based and synergic approach among the various players of the System, capable of seizing opportunities to adapt the structure of controls to the reference context, with equal effectiveness. This Policy also defines the principles concerning the coordination and information flows between the various subjects involved in the Eni Risk and Internal Control Holistic framework in order to maximise the efficiency of the system itself, reduce duplicated activities and ensure the effective performance of the duties of the BoD and the BSA. The CEO of Eni SpA starts execution of the Fundamental Guidelines through the business functions, seeing to the planning, creation and management of the Framework, constantly checking the adequacy and effectiveness. The CEO of Eni SpA approves the application modalities of the Fundamental Guidelines contained in this Policy. The operation of the Eni Risk and Internal Control Holistic framework is based on a three-level control model, acting through interconnected tools, adaptive to corporate strategies and functional to enhance the peculiarities of each process, with a view to continuous improvement of the framework²⁰.

INDEPENDENCE AND PROFESSIONALISM OF THE ACTIVITIES OF THE SUBJECTS INVOLVED IN THE HANDLING OF WHISTLEBLOWING REPORTS: the functions involved in the Whistleblowing Reports management process shall ensure the maintenance of the necessary conditions of independence and absence of conflict of interest, as well as the due objectivity, competence and professional diligence, laid down in international standards, as well as in Eni's Code of Ethics.

GUARANTEE OF CONFIDENTIALITY AND ANONYMITY AND PROHIBITION OF RETALIATORY OR DISCRIMINATORY ACTS TOWARDS THE WHISTLEBLOWER: all Eni people who receive a Whistleblowing Report and/or are involved, in any capacity, in the investigation and processing of the Whistleblowing Report, are required to ensure the utmost confidentiality of the identity of the Whistleblower, of the person(s) involved and of the person(s) mentioned in the Whistleblowing Report, as well as of the content of the Whistleblowing Report and of the relevant documentation, in compliance with the "need to know"²¹ criterion, using, to this end, criteria and methods of communication suitable to protect the identity and honourableness of the persons mentioned in the Whistleblowing Reports, as well as the utmost confidentiality of the identification data (the so-called "confidentiality principle"), avoiding in any case the communication of the data acquired to persons unconnected with the process of investigation

²⁰See ECG Policy "*Eni Risk and Internal Control Holistic framework*".

²¹ Access to information and data consistent with the responsibilities held and activities performed.

and processing of the Whistleblowing Reports regulated by this Eni regulatory instrument, except in the cases and/or under the conditions set out in the applicable regulations²².

The identity of the Whistleblower and any other information from which that identity may be inferred, directly or indirectly, cannot be disclosed, without the Whistleblower's express consent, to persons other than those competent to receive and Follow-up the Report, except in the cases provided for by law.

Without prejudice to the confidentiality principle mentioned above, communication of the content of the Whistleblowing Report is allowed:

- to the Board of Statutory Auditors and, for the Whistleblowing Reports falling under their respective competences, to the 231 SB and the ISB;
- to the Whistleblowing Committee/Whistleblowing Team and the units appointed by the Whistleblowing Team to investigate the Reporting;
- where required by locally applicable legislation (including transposition of Directive (EU) 2019/1937), to the competent authorities/judicial bodies, after informing the Whistleblower in the cases and under the conditions required.

All Eni 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 (see paragraph 6.1).

If the confidentiality principle and the measures to protect the Whistleblower are violated, the sanctions specified below in paragraph 7 "Disciplinary and other measures" shall apply.

PROTECTION AGAINST ILLICIT WHISTLEBLOWING REPORTS AND PROTECTION OF THE REPORTED PERSON: The Reporting system described in this regulatory instrument shall not be used to offend or harm the personal and/or professional honour and/or decorum of the person(s) to whom the Reported facts are reported or to knowingly spread unfounded accusations. Without prejudice to further liability profiles in accordance with the applicable legislation, in order to protect the image and reputation of people who were unjustly Reported, in the case of unlawful Whistleblowing Reports, Eni will ensure the activation of disciplinary proceedings and the adoption of other applicable provisions pursuant to paragraph 7 also against the person reporting the matter, as well as against anyone who uses the information contained in the Whistleblowing Report recklessly, in violation of the principle of confidentiality.

■ 13. DEFINITIONS, ABBREVIATIONS AND ACRONYMS

The terms defined in the ECG Policy "Anti-Corruption" have the same meaning in this document. In addition, the terms below are defined as follows:

²² Where required by the regulations implementing Directive (EU) 2019/1937:

- the identity of the person involved and any other information from which that identity may be inferred, directly or indirectly, is not disclosed to persons other than those competent to receive and follow-up the Whistleblowing Report, except in the cases and under the conditions provided for;
- the person involved is informed of the actions or omissions attributed to him/her, in accordance with the timing and in the manner deemed most appropriate to ensure the successful outcome of the verification activities.

ACKNOWLEDGEMENT OF RECEIPT: informing the Whistleblower - within seven days of receipt of the Communication - that the Communication has been acknowledged.

ENI SPA CHANNEL: the channel for the receipt of Reports created for Eni SpA and for Subsidiaries that do not have a Proximity Channel and with which Eni SpA resources are therefore shared, in compliance with the provisions of Directive (EU) 2019/1937.

PROXIMITY CHANNEL: the autonomous channels for the receipt of Whistleblowing Reports activated on the Platform for Subsidiaries in line with and in application of the local regulations implementing Directive (EU) 2019/1937.

BOARD OF STATUTORY AUDITORS: the Board of Statutory Auditors of Eni SpA, also as the *Audit Committee* pursuant to the Sarbanes-Oxley Act (SOX), approves the procedures concerning the receipt, filing and processing of Whistleblowing Reports concerning accounting, internal control system or statutory audit matters, as well as the confidential or anonymous submission of Whistleblowing Reports concerning accounting or audit matters. It is the body identified to supervise the Reporting channels and their management, as well as to assess proposals for the filing or substantiation of Whistleblowing Reports.

WHISTLEBLOWING COMMITTEE: this is a dedicated service with the requirements of competence, independence and absence of conflict of interest, vested with the duties and roles better described in paragraphs 3.5 et seq. and formed by the managers of the following functions of Eni SpA: (i) integrated compliance, (ii) legal affairs, (iii) human resources and organization, (iv) internal audit; v) administration and financial reporting of Eni SpA.

COMMUNICATION: a statement by the Whistleblower received on Eni's channels for the receipt of Whistleblowing Reports and subject to assessment by the Whistleblowing Team.

ENI: Eni SpA and its Subsidiaries.

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

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

POSTER: document, published on Eni's Intranet and Internet sites and affixed at the Subsidiaries and operating 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.

MODEL 231: the Organisation, Management and Control Model of Eni SpA and its Subsidiaries pursuant to Italian Legislative Decree No. 231 of 2001.

231 SUPERVISORY BODY(IES) (231 SB): the 231 Supervisory Body of Eni SpA and of the Italian subsidiaries, as specified in article 6 of Italian Legislative Decree no. 231 of 2001.

INTERNATIONAL SUPERVISORY BODY (ALSO REFERRED TO AS ISB): an independent collegial body, endowed with autonomous powers of initiative and control, set up locally for foreign Subsidiaries in the cases provided for and regulated in the ECG Policy "Compliance Models on corporate administrative liability for Eni's Subsidiaries" and subsequent amendments or additions.

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

ENI PEOPLE: members of Eni's management and corporate bodies and employees.²³

LOCAL CONTACT PERSON: for Italian Subsidiaries with more than 249 employees - or in other cases where required to fulfil the obligations of the local regulations implementing Directive (EU) 2019/1937 - the Local Contact Person is a top manager from the Subsidiary concerned, or a person indicated and appointed by the Subsidiary, and is an integral part of the Whistleblowing Team.

QUARTERLY WHISTLEBLOWING REPORT: contains the Reporting Files opened in the reporting quarter and those for which the verification activity has been completed.

FEEDBACK: Communication to the Whistleblower of the Follow-up given to the Whistleblowing Report. Feedback is given within three months of the Acknowledgement of Receipt of the Communication, unless - in cases where this is allowed under the local regulations implementing Directive (EU) 2019/1937 (or the related detailed rules) - the verification activities require further investigation, due to the particular complexity of the matter reported. In these cases, the Whistleblower is nevertheless notified of the status of the verification activities.

RETALIATION: any conduct, act or omission, even if only attempted or threatened, committed by reason of the Whistleblowing report and which causes or may cause the Whistleblower, directly or indirectly, unjust damage. By way of example, the following conduct constitutes retaliatory conduct: (i) dismissal, suspension or equivalent measures; (ii) downgrading or non-promotion; (iii) change of duties, change of place of work, reduction of salary, change of working hours; (iv) suspension of training or any restriction on access to it; (v) negative merit notes or references; (vi) the adoption of disciplinary measures or any other sanction, including financial penalties; (vii) coercion, intimidation, harassment or ostracism; (viii) discrimination or otherwise unfavourable treatment; (ix) failure to convert a fixed-term employment contract into an employment contract of indefinite duration, where the employee had a legitimate expectation of such conversion (x) the non-renewal or early termination of a fixed-term employment contract; (xi) damage, including to a person's reputation, particularly on social media, or economic or financial loss, including loss of economic opportunities and loss of income (xii) placement on improper lists on the basis of a formal or informal sector or industry agreement, which may result in the person being unable to find employment in the sector or industry in the future; (xiii) cancellation of a licence or permit; (xiv) a request for psychiatric or medical examinations.

WHISTLEBLOWER(S): Eni people - as well as all those who operate or have operated in Italy and abroad in the name of or on behalf of or in the interest of Eni, each within the scope of their functions and responsibilities (e.g. non-employee third parties, such as business partners, shareholders and/or holders of voting rights, customers, suppliers of products or services, independent auditing companies, consultants, agents, collaborators, volunteers, trainees, paid and unpaid interns, candidates for work positions in Eni - where information has been acquired during the selection process - representatives/people working under the supervision and direction of contractors, subcontractors and suppliers, etc.) - who report information on violations acquired in the work context, in observance of the conditions of the locally applicable regulations implementing Directive (EU) 2019/1937.

²³With a permanent or non-permanent contract and, in general, individuals in top positions and their reports.

WHISTLEBLOWING REPORT: any Communication received by Eni which, following assessment by the Whistleblowing Team, has the nature of a Whistleblowing Report. In particular, a Whistleblowing Report is any Communication concerning conduct - referring to Eni People or to all those who operate or have operated in Italy and abroad in the name of or on behalf of or in the interest of Eni - that has occurred or that is very likely to occur - including therefore, well-founded and concrete suspicions, as well as attempts to conceal such conduct - in violation of national or European Union laws and regulations, measures by the Authorities, Code of Ethics, Model 231 or Compliance Models for foreign subsidiaries²⁴ and internal regulations (such as "Anti-Corruption" ECG Policy, etc.), in observance of the specific provisions of the locally applicable regulations implementing Directive (EU) 2019/1937. The Whistleblowing Report, in order to allow for effective and appropriate Follow-up, should be circumstantiated, i.e. where possible, contain, the narration by the Whistleblower of facts, events or circumstances constituting the founding elements of the alleged violation (e.g. type of offence committed, reference period, value, causes and purposes of the offence, company/areas/person/units/entities concerned or involved, anomaly in the internal control system, etc.) and be made in sufficient detail to allow the competent business functions to verify the validity or otherwise of the facts or circumstances reported.

Unless otherwise provided for in the locally applicable legislation transposing Directive (EU) 2019/1937, Communications other than those described above are not treated as Whistleblowing Reports for the purposes of this document, and in particular:

- objections, claims or demands linked to an interest of a personal nature of the Whistleblower that relate exclusively to their individual employment relationships or inherent in individual employment relationships with hierarchically superiors;
- Reports of violations already mandatorily regulated by European Union or national acts indicated in Part II of the Annex to Directive (EU) 2019/1937, or by national regulation implementing such acts (e.g. on market abuse, credit institutions and investment firms, banking sector, etc.);
- Reports of national security violations, as well as of procurement relating to defence or national security aspects²⁵;
- Reports relating to requests, complaints or grievances concerning possible inefficiencies relating to activities of a commercial nature that do not involve violations of European Union acts on consumer protection (e.g. complaints about bills, invoicing, etc.).

These Communications will be transmitted to the competent business functions responsible for receiving them and handle them based on the regulations of reference.

CORPORATE ADMINISTRATIVE LIABILITY WHISTLEBLOWING REPORT (AL): Whistleblowing Report concerning possible illegitimate conduct under Italian Legislative Decree 231 of 2001 and/or violations/non-compliance of an intentional and/or fraudulent nature of 231 Model and/or the Compliance Models for Foreign Subsidiaries²⁶.

²⁴ See ECG Policy "Compliance Models on corporate administrative liability for Eni's subsidiaries".

²⁵ This is without prejudice to the application of national or European Union provisions prohibiting the disclosure of classified information, on forensic or medical secrecy, on the secrecy of the deliberations of judicial bodies, and on the applicable rules of criminal procedure.

²⁶ See ECG Policy "Compliance Models on corporate administrative liability for Eni's subsidiaries".

ANONYMOUS WHISTLEBLOWING REPORT: Whistleblowing Report that comes from an Individual whose personal details are unknown or not clearly identifiable. Without prejudice to the specifics and different rules of the locally applicable regulations transposing Directive (EU) 2019/1937, Anonymous Whistleblowing Reports shall be treated in accordance with this document, although the timeframes and guarantees governed therein will not apply. Provisions for implementation or in any case, in cases of Anonymous Whistleblowing Reports, if the Whistleblower is subsequently identified and retaliated against, the protection measures set out in this document shall apply.

ILLICIT WHISTLEBLOWING REPORT: Whistleblowing Report in respect of which the concrete circumstances established in the course of the verification activities make it possible to believe that it was made in bad faith.

UNSUBSTANTIATED WHISTLEBLOWING REPORT: Whistleblowing Report which from the results of the verification activities deemed unfounded on the basis of objective elements.

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

- which would entail an estimated impact on the financial statements for Eni SpA and/or subsidiaries (in matters concerning accounting, statutory audits, 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 ECG Policy "Eni Internal Control System over financial reporting and mandatory sustainability reporting", with reference to the Eni SpA 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
- concerning members of the corporate bodies of Eni SpA, first reporting lines to the Chairman of the Board of Directors and of the Chief Executive Officer of Eni SpA or the Chairmen and Chief Executive Officers of the Subsidiaries with strategic importance, as identified by the Board of Directors of Eni; 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.

FOLLOW-UP: the action taken by Eni for the purpose of assessing the existence of the Reported facts and, where appropriate, remedying the reported violation.

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

WHISTLEBLOWING TEAM: this is a dedicated service with the requirements of competence, independence and absence of conflict of interest, vested with the duties and roles described in greater detail in paragraphs 3 et seq. made up of managers of units, identified by the respective Managers who are members of the Whistleblowing Committee, of the following functions: (i) integrated compliance, (ii) legal affairs, (iii) human resources and organization, (iv) internal audit and (v) Administration and Financial Reporting of Eni SpA. In the management of Whistleblowing

Reports²⁷ relating to EU subsidiaries of Eni SpA with more than 249 employees - or in other cases where required to fulfil the obligations of the local regulations implementing Directive (EU) 2019/1937 - membership of the Team is expanded to include a top manager from the Subsidiary concerned, or a contact person indicated and appointed by them.

²⁷ This refers in particular to Reports received on the Subsidiary's Proximity Channel.