



Company Procedure

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

**Reference ECG Policy: Eni Risk and Internal Control Holistic framework**

16/03/2026

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## ■ TITLE PAGE

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ORGA  
DG VSD (Eniverse)

DG (Enivibes)

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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) 2019/1937<sup>1</sup> 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 consequences<sup>2</sup>.

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:

- Enivibes Srl with immediate effect.

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.

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<sup>1</sup> 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.

<sup>2</sup> As defined in Para. 5. “Protective measures”.

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 Global Procedure.

## ■ 2. OPERATING PROCEDURES

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

### 2.1 Channels for receiving Whistleblowing Reports

In order to facilitate the receipt of Whistleblowing Reports, in both written and spoken form<sup>3</sup>, 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 preferentially<sup>4</sup>.

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 regulation<sup>5</sup>.

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

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

<sup>4</sup> 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.

<sup>5</sup> 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 laying down provisions for the protection of persons who report breaches of national regulations* - ("Whistleblowing Decree" or "Italian Regulation").

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

<sup>7</sup> 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".

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 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.

## **2.2 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 Report<sup>8</sup>, 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.).

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;

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<sup>8</sup> 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).

- 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.

## **2.3 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 Report<sup>9</sup>.

## **2.4 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:

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

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<sup>9</sup> 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.

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.

## **2.5 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 Report<sup>10</sup>. 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 "2.5.1 Preliminary investigation" below in the case of Whistleblowing Report relating to Facts with Potentially Serious Impact, where applicable - the member involved shall refrain from carrying out the relevant activities. If it concerns more than one member, the functions of the

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<sup>10</sup> 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.

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 or ISB exercise their prerogatives of supervision and assessment of Whistleblowing Reports, pursuant to internal and external regulations.

## 2.5.1 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 security<sup>11</sup> 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 Auditors<sup>12</sup>, 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 unlawful<sup>13</sup>; (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.

## 2.5.2 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

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<sup>11</sup> For the definition of a security threat, refer to the "Security" MSG.

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

<sup>13</sup> ". Without prejudice to the actions provided for in paragraph 6, '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 Ethics<sup>14</sup>, 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 necessary<sup>15</sup>; or
- consider the Whistleblowing Report to be to be well-founded.

### **2.5.2.1 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

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<sup>14</sup> 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.

<sup>15</sup> Once further investigations/details have been carried out, the flow of activities resumes from paragraph 2.2.2

Whistleblowing Files contained in the Report or, if deemed necessary, request the Whistleblowing Team to carry out further investigations<sup>16</sup>.

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.

### ■ **3. 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.

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<sup>16</sup> The Board of Statutory Auditors may engage, through the agency of company structures, independent consultants or other experts, as it deems fit to pursue its duties (see Regulation for functions assigned to the Eni SpA Board of Statutory Auditors, in compliance with US regulations).

## ■ 4. 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 present<sup>17</sup>.

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<sup>17</sup> 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.

## ■ 5. 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 Whistleblower<sup>18</sup>.

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

### 5.1 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.

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<sup>18</sup> 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.

## ■ 6. 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 5 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.

## ■ 7. 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.

## ■ 8. 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.

## ■ 9. PROCESSING OF PERSONAL DATA

The processing of personal data<sup>19</sup> 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.

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<sup>19</sup> For the definitions of personal data processing (or Processing) as well as the "Data controller of personal data" (or also the Data Controller), "Processor of personal data" (or Data processor) and of the "concerned party", see the "Privacy and Data Protection" ECG Policy.

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 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 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 [Eni's Data Protection Officer dpo@eni.com](mailto: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.

## ■ 10. 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.

## ■ 11. 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 framework<sup>20</sup>.

**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"<sup>21</sup> criterion, using, to this end, criteria and methods of communication suitable to protect the identity and honourableness of the persons

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<sup>20</sup>See ECG Policy "Eni Risk and Internal Control Holistic framework".

<sup>21</sup> Access to information and data consistent with the responsibilities held and activities performed.

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 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 regulations<sup>22</sup>.

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 5.1).

If the confidentiality principle and the measures to protect the Whistleblower are violated, the sanctions specified below in paragraph 6 "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 6 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.

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<sup>22</sup> 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.

## ■ 12. 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:

**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 2.2.2. 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(IE) (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.<sup>23</sup>

**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 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)

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

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.

**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 subsidiaries<sup>24</sup> 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;

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

- 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 aspects<sup>25</sup>;
- 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 Subsidiaries<sup>26</sup>.

**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

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<sup>25</sup> 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.

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

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 2 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 Reports<sup>27</sup> 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.

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

## ■ ANNEX 1 - OPERATIONAL PROCESS AND REPORTING

### MAIN ROLES INVOLVED

The main roles and responsibilities of the functions/structures involved in the process of receiving, preliminary analysis, verification activities (investigation) and processing of Whistleblowing Reports and the relevant protection regime, in relation to the areas regulated by this document, are as follows:

<p><b>Internal Audit Function</b></p>	<p>The “Internal Audit Function”, as part of the Whistleblowing Team as the member appointed, through the unit dedicated to the handling of Whistleblowing Reports, ensures:</p> <ul style="list-style-type: none"> <li>■ the management and monitoring of the channels for the receipt of Whistleblowing Reports, whether received through the Whistleblowing Platform or received outside the established channels;</li> <li>■ the role of technical secretariat of the Whistleblowing Team;</li> <li>■ execution of the preliminary analysis of the Whistleblowing Reports received and the investigation activities concerning the Whistleblowing Reports;</li> <li>■ the drafting of Files for the investigations carried out and the subsequent monitoring of corrective actions (where defined);</li> <li>■ the preparation of Quarterly Whistleblowing Reports and their illustration to the Board of Statutory Auditors and the 231 SB/ISBoF each company concerned, where requested;</li> <li>■ monitoring of the boundary for in-scope companies, with particular reference to EU-based Subsidiaries eligible for activation of the Proximity Channel.</li> </ul>
<p><b>Whistleblowing Team</b></p>	<p>The Whistleblowing Team has the duty of examining the Communications received and identifying those requiring “Follow-up” through investigation and of approving the proposal for filing after the checks.</p>
<p><b>Whistleblowing Committee</b></p>	<p>The Whistleblowing Committee is informed by the Whistleblowing Team, via a special section of the Platform, about the opening of new Investigation Whistleblowing Files and the proposal to either dismissing or to validate Whistleblowing Reports, which may require further investigation or verification.</p>

<p><b>Local Contact Person</b> (subsidiary with &gt; 249 employees, or in other cases where required under local regulations implementing Directive (EU) 2019/1937)</p>	<p>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<sup>28</sup> - the Local Contact Person, identified in the person of the Chairman of the Board of Directors (or equivalent figure) of the Subsidiary concerned, or another person indicated and instructed by them, is an integral part of the Whistleblowing Team and has, therefore, the same duties and responsibilities with reference to the Communications transmitted by the Whistleblower through the "Proximity Channel" for the relevant Subsidiary. Furthermore, the Local Contact Person, in application of the local regulations transposing Directive (EU) 2019/1937, will be in charge of managing any discussions with the Public Authorities of the country of reference in relation to whistleblowing issues.</p>
<p><b>Eni SpA Board of Statutory Auditors</b></p>	<p>The Board of Statutory Auditors of Eni SpA, also acting as the Audit Committee pursuant to the Sarbanes Oxley Act (SOX), is the body responsible for supervising the reporting channels and their management, as well as for evaluating the proposals for filing or substantiation of Reports.</p>
<p><b>231 Supervisory Body of Eni</b></p>	<p>The 231 Supervisory Body of Eni SpA can view, through the Parent Company's Communication/Warnings Platform, the progress of the investigation activities, the decisions of the Whistleblowing Team/Whistleblowing Committee, of the File in preview for the purpose of requesting any further investigations/checks, and the Quarterly Whistleblowing Report (relevant extract) approved by the Eni SpA Board of Statutory Auditors at its meeting.</p>
<p><b>231 Supervisory Body/International Supervisory Body</b></p>	<p>The Subsidiary 231 Supervisory Body/International Supervisory Body, for Reports falling within its competence, can view through the Platform of the Communication/Whistleblowing Report (anonymised if not received on the Subsidiary's Proximity Channel where present), the progress of the investigation activities, the decisions of the Whistleblowing Team/Whistleblowing Committee, the File in preview for the purpose of requesting any further investigations/checks and the Quarterly Whistleblowing Report (relevant extract) approved by the Eni SpA Board of Statutory Auditors at its meeting.</p>

<sup>28</sup> This refers to cases in which, irrespective of the number of employees of the Subsidiary, the appointment of the Local Contact Person is in any case necessary for the application of the local regulations implementing the (EU) Directive:

- in which case there is an obligation to notify the relevant authority of the name of the local member of the Whistleblowing Team and, in particular:
  - a) under the Spanish Regulation, the name of the appointed Local Contact Person is communicated to the 'Autoridad Independiente de Protección del Informante' (Independent Authority for Whistleblower Protection);
  - b) under the Greek Regulation, the name of the appointed Local Contact Person is communicated to the Επιθεώρηση Εργασίας (Greek Labour Inspectorate).
- or the case where the appointment of the Local Contact Person is necessary to ensure the presence of a person - whose name is publicly available - to act as an internal advisor, for confidential consultation in connection with a suspected violation which is potentially relevant under this Global Procedure (see Dutch Regulation)

<b>Human Resources Function of EU-based Subsidiaries</b>	Function responsible for the management of Human Resources for Subsidiaries based in the European Union, which, for the purposes of this document, has the duty to verify whether - based on the criteria specifically provided for by the regulation transposing Directive (EU) 2019/1937 in its own country ( <i>i.e.</i> , usually with reference to the average number of workers employed in the previous year) - the Subsidiary in question exceeds the size of the workforce <sup>29</sup> for the activation of the Proximity Channel.
<b>Focal Point</b>	A reference figure who supports the verification team in understanding the context, in identifying the people in the business line to involve in verification activities and in supporting, as a link, the collection of documentation.

## KEYWORDS OF THE PROCESS

It should be noted that the terms defined in paragraph 12 "DEFINITIONS, ABBREVIATIONS AND ACRONYMS" of the Global Procedure "Management of Reports received by Eni SpA and by its Subsidiaries" are fully applicable, except for any specifications set out below.

**ASSERTION:** each element of the Report is identified as a separate assertion in order to ensure that each aspect of the Whistleblowing Report is examined and evaluated according to a detailed and independent approach.

**"UNENCRYPTED" COMMUNICATION** full version of the text of the Whistleblower's statement with no indication of the Whistleblower's name.

**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 activity carried out regarding the facts of the Whistleblowing Report and any action plans that were identified. File in preview means the version not yet approved by the Eni SpA Board of Statutory Auditors.

**PROTECTION MEASURES:** The protection measures against any direct or indirect act of retaliation or discrimination for reasons connected, directly or indirectly, to the Whistleblowing Report apply when the Whistleblowing Report has been made on the basis of the provisions of this Global Procedure 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 Global Procedure. The measures for the protection of the Whistleblower 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;

<sup>29</sup>The size threshold is defined as: i) 50 units for foreign subsidiaries based in the EU; ii) 249 units for subsidiaries based in Italy (unless otherwise defined by the relevant local regulations).

- 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 Whistleblower<sup>30</sup>.

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

**PLATFORM (OR WHISTLEBLOWING PLATFORM):** IT platform, supplied by a leading external provider, which Whistleblowers are invited to use preferentially to send Whistleblowing Reports, as it has IT tools suitable to ensure the confidentiality of the identity of the Whistleblower, as well as the content of the Whistleblowing Report, including the identity of the Reported person. The Platform can be accessed at <https://whistleblowing.eni.com/#/>.

**QUARTERLY WHISTLEBLOWING REPORT:** contains information and statistical data on whistleblowing activities carried out during the period (See paragraph 1.3 “Reporting” of this document).

**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<sup>31</sup>.

**WHISTLEBLOWING REPORT:** any Communication received by Eni concerning conduct – referable 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 laws and regulations, measures by the Authorities, Code of Ethics, Model 231 or Compliance Models for Foreign Subsidiaries and internal regulations (such as, “Anti-Corruption” ECG Policy , etc.), in compliance with the locally applicable implementing legislation of 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

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<sup>30</sup> Under the French Regulation, the protection measures also apply to (i) non-profit legal entities/persons governed by private law that act as facilitators, and (ii) individuals linked 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).

<sup>31</sup> In particular, under the French Regulation to be considered as a Whistleblower, the Whistleblower must make a Whistleblowing Report in good faith and without obtaining remuneration/other benefits of an economic nature directly resulting from the submission of the Report.

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 Annex, 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<sup>32</sup>;
- 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 aspects<sup>33</sup>;
- 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. **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<sup>34,35</sup>, Anonymous Reports shall be treated in accordance with this Global Procedure, although the timeframes and guarantees governed therein will not apply. Provisions for implementation or in any case, in cases of Anonymous Reporting, if the Whistleblower is subsequently identified and retaliated against, the protection measures set out in this Global Procedure shall apply.

**HUMAN RIGHTS REPORT(S):** Report(s) concerning facts or conduct contrary to (or conflicting with) Eni's responsibility to respect the human rights of individuals or communities, and falling into the following categories: (i) socioeconomic impacts; (ii) health, safety and security of local communities; (iii) violation of workers' rights; and (iv) occupational health and safety.

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<sup>32</sup> Information included in the category of Communications as referred to in (a) above may constitute the subject of a Whistleblowing Report under the French Regulation (under which conduct such as verbal or physical harassment may also be reported, by way of example).

<sup>33</sup> 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.

<sup>34</sup> Under the Spanish, Romanian, Estonian and Belgian Regulations (in the latter case only with reference to Subsidiaries with more than 249 employees), the same timeframes and guarantees apply to Anonymous Reports as to Whistleblowing Reports in which the personal details of the Whistleblower are explicitly revealed (or unambiguously identifiable or confirmed).

<sup>35</sup> Under the Hungarian Regulation, without prejudice to the application of the timeframes and guarantees provided for Whistleblowing Reports where the personal details of the Whistleblower are explicitly revealed (or unambiguously identifiable or confirmed), the verification activities (investigation) may be omitted with respect to Anonymous Reports, but the Whistleblower must be informed accordingly.

**DIGITAL & INFORMATION TECHNOLOGY (DIT) UNIT:** unit within the Eni SpA “TECH - Technology, R&D & Digital” function whose activities include, among others, identifying and promoting the relevant technologies required to support the achievement of business objectives in liaison with the general management and other units of the function. In this regard, this unit interfaces with the external provider of the Whistleblowing Platform for the management of technical issues.

## 1. OPERATING PROCEDURES FOR MANAGEMENT OF THE WHISTLEBLOWING PROCESS

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

In particular, the management process for Whistleblowing Reports consists of the following steps:

- Receipt
- Preliminary analysis
- Verification activities
- Monitoring of Corrective Actions
- Reporting

### 1.1 Receipt

#### 1.1.1 Channels for Receipt

Within the Whistleblowing Team, the Internal Audit Function is responsible for managing the channels for the receipt of Whistleblowing Reports.

In order to ensure adequate channels for receipt of Whistleblowing Reports, Eni has set up:

- the Whistleblowing Platform - identified as the preferred channel and accessible through the Eni website in the dedicated section "Eni's Management of Whistleblowing Reports"<sup>36</sup> - and the websites of Eni's Subsidiaries, where present, as well as on the respective corporate intranets<sup>37</sup>.
- dedicated mailboxes/post boxes for the receipt of Whistleblowing Reports, set up by Subsidiaries only in the cases provided for in paragraph "1.1.1.2 Mailboxes/post boxes".

Monitoring of the functionality of the above communication channels is ensured by the Internal Audit Function.

##### 1.1.1.1 Whistleblowing Platform

The Whistleblower is given the opportunity to access, via the Platform:

- the Eni SpA Channel, set up for receipt of Whistleblowing Reports for Eni SpA and for Subsidiaries not equipped with a Proximity Channel. Whistleblowing Reports sent through the Eni SpA channel are processed in accordance with Eni SpA local regulations.

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<sup>36</sup> See the page <https://whistleblowing.eni.com/#/>.

<sup>37</sup> In the internet sections dedicated to Whistleblowing, in addition to publishing the Procedure "Management of Whistleblowing Reports received by Eni SpA and by its Subsidiaries", there is information on the requirements for making a Whistleblowing Report through the internal channel, with the relevant privacy notices (for the Whistleblower and for reported person and third parties), as well as information on the procedures and requirements for making: (i) Whistleblowing Reports through the external channels made available by the competent authorities, bodies or institutions under the applicable local regulations and (ii) public disclosures.

- the Proximity Channels, activated for Subsidiaries, in line with and in application of local regulations implementing Directive (EU) 2019/1937, in order to ensure proximity to the Whistleblower.

The Whistleblowing Report sent via the Platform can be:

- i. signed or anonymous - Eni hopes that the Whistleblowing Reports will explicitly disclose the identity of the Whistleblower, who will be guaranteed the confidentiality and protections provided for by the applicable regulation in force, also through the segregation of the Whistleblower's identification data from the content of the Report; anonymous Reports shall in any case be processed in accordance with this Global Procedure, although the deadlines and safeguards governed therein shall not be applied, without prejudice to the specific circumstances and different rules provided by the locally applicable regulations transposing Directive (EU) 2019/1937<sup>38</sup>. Specifically, a Whistleblowing Report is considered signed when the Whistleblower provides their identification data (including, for example, name, surname, date and place of birth); when the country of birth indicated is 'Italy', the Tax Code<sup>39</sup> is required;
- ii. written or oral. It will be possible to make a Whistleblowing Report either by filling in the fields on the Platform or by dialling the telephone numbers set up for this purpose<sup>40</sup>; in the latter case, a guided voice will instruct the Whistleblower to transmit their Report to the Platform. In the case of a 'written' form, the Whistleblower is guided to fill in a questionnaire with open and closed, compulsory and optional questions, as well as the possibility of including supporting annexes, in order to frame the essential elements of the Report and to provide useful elements for the subsequent activities<sup>41</sup>; or, in the case of an "oral" form, the Whistleblower, giving his or her consent, may record a voice message containing his or her statements<sup>42</sup>. In addition, the Whistleblower can request, through the<sup>43</sup> platform, a direct meeting to make his or her statements. This meeting, held at Eni's premises or by means of videoconference systems made available by Eni and scheduled within a reasonable time from the Whistleblower's request<sup>44</sup>, will normally be attended by at least two people from the Internal Audit Function<sup>45</sup> or another function designated by the Whistleblowing Team, who

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<sup>38</sup> In particular, without prejudice to the specifics of the EU countries in which Eni operates, use of the Proximity Channel of Italian Subsidiaries is provided for Signed Reports.

<sup>39</sup> Specifically, the Platform performs an initial automatic check for consistency between the personal data and the tax code of the Whistleblower. In the case of a positive outcome, the system will flag the Whistleblower as 'qualified'; otherwise, the Whistleblower will be considered 'unqualified' (see 5.2.1.1 'Operating methods for preliminary investigations' for further details).

<sup>40</sup> Please refer to the Internet page for information on how to submit an oral Whistleblowing Report: <https://www.eni.com/it-IT/governance/gestione-Segnalazioni.html>.

<sup>41</sup> See 4.1.1. "Minimum contents of Whistleblowing Reports for subsequent verification activity" of this Global Procedure.

<sup>42</sup> Please note that in order to allow the Whistleblower to rectify or approve their statements, the Platform allows them to listen to the recording again before submission.

<sup>43</sup> In particular, the Whistleblower can request a direct meeting following the instructions provided on the Platform

<sup>44</sup> Under the French regulation, the Whistleblower may request that the meeting take place in person or also by videoconference. In any case, the requested meeting must be scheduled within 20 days of receipt of the request.

<sup>45</sup> In the event that the request for a direct meeting is made through the Proximity Channel of the Subsidiary concerned, subject to compliance with the procedures and indications set out above, the Local Contact Person will take part in the meeting.

will obtain the Whistleblower's statements, after reading the privacy notice<sup>46</sup>, and at the same time take minutes of them. During the meeting, the Whistleblower must verify the contents of the report - with the possibility of rectification and/or confirmation - and sign the document. At the end of the meeting, the Internal Audit Function will enter the minutes signed by the Whistleblower on the Platform.

Where required by local regulations implementing Directive (EU) 2019/1937, it is also possible to request, through the Whistleblowing Platform, a confidential consultation in relation to a suspected violation under this Global Procedure<sup>47</sup>.

Please note that access to the Whistleblowing Platform by the Whistleblower is subject to the "no-log" policy to further protect the confidentiality of the Whistleblower. In the case of oral Whistleblowing Reports, the system alters the Whistleblower's voice using IT tools at the time of the recording so as to make it unrecognisable.

#### Acknowledgement of Receipt by the Platform

Once the Communication has been entered, the Whistleblower will automatically receive, via the Platform, and Acknowledgement of Receipt<sup>48</sup> containing a numeric code ("KEY-CODE")<sup>49</sup> necessary to monitor the progress of the Whistleblowing Report and to access, with the guarantee of maximum confidentiality and anonymity, the messaging system integrated in the Platform in order to be able to provide any further information and details useful to support the follow-up the Whistleblowing Report, as well as to receive Communications regarding the Whistleblowing Report, including the Follow-up given to the Whistleblowing Report (i.e. Feedback)<sup>50</sup>.

Responsibility for the management of the Platform (including the Proximity Channels) is assigned to the Internal Audit Function. The latter liaises, through the competent DIT unit, with the external provider for technical matters relating to the operation of the platform and with external Communication for matters relating to the website.

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<sup>46</sup> Specific consent is required from the Whistleblower where the statement is documented by means of a full transcript or recording on a device suitable for listening.

<sup>47</sup> Under Dutch law, the Whistleblower can contact the Managing Director for Exploration and Production Activity of the relevant company's operational headquarters, as internal advisor, for a confidential consultation in relation to a suspected violation potentially relevant under this Global Procedure.

<sup>48</sup> In particular, the Acknowledgement of Receipt automatically provided by the Platform reads: *'We inform you that the Report sent has been received. Please remember to carefully save and keep the KEY-CODE (16-digit code) displayed, as you will need it to view, monitor and update the Report. If this code is lost, it will not be possible to recover it in any way.'*

<sup>49</sup> Under the Estonian Regulation, 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 for submitting the Whistleblowing Report. In this case, the Whistleblower will not be contacted for any further clarification in relation to the Whistleblowing Report made.

<sup>50</sup> Feedback is given within three months of the Acknowledgement of Receipt of the Whistleblowing Report, 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. Under the Belgian, Greek and Hungarian Regulations, the Feedback must, in any case, be given to the Whistleblower within three months from the date of the Acknowledgement of Receipt of the Whistleblowing Report.

### Method of access to the Platform for authorised users

Access to the Platform by authorised Eni personnel, as well as activities carried out within it, are tracked by means of logs. The Platform may be accessed, with different profiles linked to the role played within the process governed by this Global Procedure, by the Internal Audit Function and the members of the Whistleblowing Team, the Local Contact Person for Whistleblowing Reports sent through Proximity Channels, the members of the Whistleblowing Committee, as well as the members of the Board of Statutory Auditors of Eni SpA and of the Board of Statutory Auditors/Statutory Auditors of Subsidiaries and of the Eni SpA 231 Supervisory Body and the 231 SB/ISB of the Subsidiaries, who have access within their respective areas of competence, in addition to Eni support personnel appointed by the same.

#### **1.1.1.1 Activation of the Proximity Channel**

In application of local regulations implementing Directive (EU) 2019/1937, Subsidiaries based in the European Union i) through their Human Resources function, check, upon transposition of this Global Procedure and subsequently at least on a quarterly basis, the size of their workforce in order to identify whether the materiality threshold for the application of the regulations for the activation or deactivation of the Proximity Channel has been exceeded<sup>51</sup>; ii) monitor, with the support of the competent head office functions, the development of the local regulations on Whistleblowing and highlight any impacts in terms of application and/or developments to the competent Process Owners.

#### **1.1.1.2 Mailboxes/post boxes**

Without prejudice to the preferential use of the Platform, Subsidiaries are entitled to set up dedicated mailboxes/post boxes for the receipt of paper Whistleblowing Reports. The decision to set up such mailboxes/post boxes must be motivated by operational needs that do not allow the full and effective use of the Platform by all Eni People (e.g., difficulties in accessing the Internet, etc.). It is the responsibility of the Subsidiary's Legal Representative to promptly inform the Whistleblowing Team, through the dedicated internal e-mail address [Whistleblowingteam@eni.com], of any setting up of mailboxes/boxes, providing indicating the person responsible for their management (e.g. periodic verification, at least once a week, of the Communications received through the mailboxes/post boxes; adoption of suitable measures aimed at ensuring the integrity of the mailboxes/post boxes established, also with respect to unauthorised access; safeguarding of the confidentiality of the Communications themselves). Paper Communications received through the aforementioned mailboxes/post boxes are scanned and forwarded to the Internal Audit function through the dedicated internal e-mail address [Whistleblowingteam@eni.com] - accompanied by any attached documentation - without delay, in order to allow verification activities to be started in a timely manner. The original paper Communication will be sent by a method that ensures its confidentiality (e.g. by internal mail service) to the Internal Audit Function. Finally, it is forbidden for the person responsible to

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<sup>51</sup> The Board of Directors or equivalent governing body of each Subsidiary resolves on the activation of the Proximity Channels in the Platform and the appointment of the relevant Local Contact Person. The Local Contact Person is identified as the Chairman [or equivalent figure] or the Compliance Function/Human Resources Manager, as appropriate, indicated and appointed by the Chairman [or equivalent figure]. Requests concerning the activation of the Proximity Channels in the Platform must be received by e-mail at Mbx\_Canali\_di\_prossimita@eni.com, accompanied by the relevant resolution report and the appointment of the Local Contact Person, to the INAU Whistleblowing Manager, who will inform the Whistleblowing Team and proceed with the technical activities required for the activation of the channel in the Platform.

keep a copy of and/or disclose any information on the content, including data on the identity of the Whistleblower, the person(s) involved and the person(s) mentioned in the Communication.

Upon receipt of the Communication, the Internal Audit Function uploads it to the Platform and proceeds with its Follow-up using the methods provided for in this document.

### 1.1.2. Whistleblowing Reports received outside the established channels

Eni People who receive a Communication transited outside the Platform, the content of which can be traced back to that of a potential Whistleblowing Report (as defined by the definition of "Whistleblowing Report") must:

- immediately inform the Whistleblower, if identified, of the opportunity to submit the Whistleblowing Report directly through the Platform;
- promptly transmit, informing the Whistleblower<sup>52</sup> (where possible), the Communication to the Whistleblowing Team through a dedicated internal e-mail address [whistleblowingteam@eni.com] - accompanied by any documentation received, and, in any case, no later than 7 days after its receipt, guaranteeing the confidentiality of the content of the Communication (i.e. using e-mails labelled "restricted") and without retaining a copy.

Upon receipt of the Communication, the Internal Audit Function will:

- upload the Communication, including any attached documentation, to the Platform and send the Acknowledgement of Receipt to the Whistleblower whose identity and/or contact details are known or can be identified with certainty by e-mail from the no reply address [segnalazioni-noreply@eni.com], where possible, and the Whistleblower expressly declares that they wish to benefit from the guarantees set out in this Global Procedure;
- send an Acknowledgement of Receipt to the Eni Person who has sent a Communication transited outside the established channels provided for by this Global Procedure, by e-mail from the no reply address [Segnalazioni-noreply@eni.com].

Unless otherwise provided for under the local regulations transposing Directive (EU) 2019/1937 (or the relevant detailed rules)<sup>53</sup> it is specified that Communications received outside the established channels are handled by Eni (and processed in accordance with the criteria established in the internal procedural framework - this Global Procedure and this document) and are not subject to the deadlines and guarantees governed by this Global Procedure except where the Whistleblower has identified themselves in a clear manner and has expressly declared in the Communication that they wish to benefit from the guarantees set out in this Global Procedure.

## 1.2 Follow-up activity on the Whistleblowing Report

The Follow-up activity for Whistleblowing Reports is carried out by the Internal Audit Function, as tasked by the Whistleblowing Team; the Internal Audit Function carries out its activities ensuring that the necessary conditions of independence and due objectivity, competence and professional diligence are maintained, as defined in the international standards for professional

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<sup>52</sup> Without the Whistleblower's consent to sending the unencrypted Communication, it will be forwarded anonymously in order to preserve the Whistleblower's identity.

<sup>53</sup> Under the Austrian, French, Hungarian and Romanian Regulations, Communications received "off-channel" are - as far as their treatment is concerned and, therefore, the timeframes and guarantees applied - equivalent to Whistleblowing Reports received through the established channels provided for in this Global Procedure insofar as they fall within the scope of the relevant regulations.

practice of Internal Audit issued by the Institute of Internal Auditors (IIA), as well as the Eni Code of Ethics.

In particular the Follow-up activity for Whistleblowing Reports involves carrying out checks on the reported facts with the available tools, carried out in the shortest possible time and in compliance with the principles of objectivity, competence and professional diligence, also ensuring that the Whistleblower is informed of progress on handling of the report.

## **1.2.1 Preliminary analysis**

The following paragraphs discuss the main aspects of the "Preliminary Analysis" phase, namely:

- operating methods for the preliminary analysis;
- involvement of specialist functions in preliminary analyses.

### **1.2.1.1 Operating methods for preliminary analysis**

The objective of the preliminary analysis is to acquire contextual information useful for the subsequent assessment by the Whistleblowing Team (e.g. presence of the supplier mentioned in the Communication in the Eni Register, qualification status, procurement value, etc.) for the classification of Communications into: i) Communications to be treated as Whistleblowing Reports under this Global Procedure; ii) Communications that do not fall within the scope of Whistleblowing Reports under this Global Procedure (e.g. complaints, objections); iii) Communications to be filed without further action because the necessary conditions to initiate the subsequent investigation phase are not met (Paragraph 2.2. Minimum contents of Whistleblowing Reports to enable subsequent verification activities).

As soon as the Whistleblower uploads the Communication via the Platform, the latter makes it visible "unencrypted" to the authorised users of the Internal Audit Function, who:

- a) if the requirements for classifying the Communication as a "Whistleblowing Report with Potentially Serious Impact" are present, send it without delay to the Chairman of the Board of Statutory Auditors, who may identify specific methods of handling it in view of the confidentiality principle, as well as assessing the case for its subsequent transmission to the Eni SpA 231 SB or to the SB/ISB of Subsidiaries. In all other cases, the Communication is made visible unencrypted, by means of a dedicated Platform function, to the Whistleblowing Team, the Whistleblowing Committee, the Board of Statutory Auditors of Eni SpA (or the Delegated Statutory Auditor) and the relevant SB/ISB for the management of the subsequent phases of the process;
- b) verify whether the reported person is a "Strategic Manager within the meaning of the resolution of the Board of Statutory Auditors on the Disclosures to be made to Consob pursuant to Article 149, paragraph 3 of the Consolidated Law on Finance" (hereinafter "DIRS") and, if so, inform the Eni SpA Board of Statutory Auditors;
- c) make an initial assessment (to be submitted to the Whistleblowing Team) on the nature of the Communication received (to distinguish, for example, an in-scope Report from a commercial complaint) and on whether the necessary conditions to initiate the subsequent verification phase have been met, with particular reference to the presence of precise and consistent factual elements that substantiate the Communication;

- d) for signed Communications, carries out a check to identify any cases of manifest unreliability of the identity provided by the Whistleblower, usually in cases where the automatic check of the Tax Code by the System is not applicable (persons of non-Italian nationality). This verification is carried out by the Internal Audit Function by accessing a segregated section of the Platform with a *One Time Password*. A positive outcome of this check is reflected in the platform by updating the 'identity' field to 'confirmed' and conversely, in the case of a negative outcome, to 'unconfirmed' - which will be regarded in the same way as an anonymous Communication.
- e) convenes the Whistleblowing Team, making available supporting information for the fulfilment of the functions assigned to it<sup>54</sup>.

The Whistleblowing Team, with its membership supplemented by the Contact Person of the Subsidiary in the case of Communications received through the Subsidiary's Proximity Channel<sup>55</sup>:

- a) examines the Communications received to identify Whistleblowing Reports falling within the area of application of this Global Procedure;
- b) confirms whether the company concerned by the Whistleblowing Report is indeed the entity indicated by the Whistleblower, or resolves to update it;
- c) carries out an analysis of the content of the Communication and the outcome of the preliminary analysis activity and proposes:

the filing of the Communications: (i) not qualifying as Reports for the purposes of this Global Procedure; (ii) clearly unfounded and/or unlawful<sup>56</sup>; (iii) containing facts already the subject of specific investigation activities in the past and already archived, where no new information emerges from the preliminary verifications carried out such as to make further verification activities necessary.

- the start of the subsequent investigation phase by instructing the Internal Audit Function;
- on the instructions of the Integrated Compliance function unit manager, who is a member of the Whistleblowing Team, identifies Whistleblowing Reports involving corporate administrative liability<sup>57</sup>;

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<sup>54</sup> In particular, among the main preliminary verification activities, the Internal Audit Function: i) identifies the persons mentioned in the Communication (Employees, Suppliers, Third parties, etc.); ii) obtains initial information on the persons/facts/events or circumstances mentioned, by consulting open sources, corporate systems, dedicated applications/DBs (e.g. Mint Global, VMS, SIA, SAP, PAGE, Reference Lists, press articles, etc.), possibly with support from other specialist company units (e.g. Procurement, Legal, etc.) for which reference (for further detail) should be made to paragraph no. 1.2.1.2 below; iii) checks for the presence of any past Whistleblowing Reports received on the persons/facts/events or circumstances cited and reports to the audit team the outcomes and actions taken at the time when the investigations were carried out; iv) checks for the presence of audits planned, underway or carried out in the last three years on the process(es) concerned by the Communication and/or the subject(s) cited and informs the Manager of the audit team in order to acquire any useful contextual information; v) when a Communication is received that can be traced back to investigations already in progress, sends the Communication to the competent Manager and to the appointed Audit Team to analyse its contents and identify the elements needed to define whether it constitutes a new Whistleblowing Report or not.

<sup>55</sup> The Local Contact Person will receive by e-mail from the Internal Audit Function an invitation to the Whistleblowing Team meeting where the Whistleblowing Report of interest will be dealt with.

<sup>56</sup> Notwithstanding, for the latter, the actions described in paragraph 6 "Disciplinary sanctions and other measures" of this Global Procedure.

<sup>57</sup> Whistleblowing Report concerning possible illegitimate behaviour pursuant to Italian Legislative Decree no 231 of 2001 and/or violations of an intentional and/or fraudulent nature of Model 231 and/or the Compliance Models for foreign Subsidiaries.

- d) if it is known that there are disputes/pre-litigation or investigations/proceedings by public authorities<sup>58</sup> on areas/issues covered by the Communication, subject to the assessment of the Legal Affairs and Commercial Negotiations function, it may proceed, without prejudice to the possibility of subsequent reassessment, to: i) initiate or continue verification activities (in the case of investigations already underway), according to the procedures described in paragraph 2.2.2. of this Global Procedure and any indications from the responsible functions; ii) proposal for dismissing the Report without further action, ordering that it be sent, for acceptance, to the competent function responsible for the proceeding. The sending of Whistleblowing Reports to the authorities involved is subject to prior assessment by the Legal Affairs function or other competent functions;
- e) if deemed useful for the purposes of supplementing the preliminary checks, asks the Internal Audit Function to conduct further verifications also at the company units concerned or on the persons involved;
- f) draws up a specific report on the outcome of the assessments carried out and listed above.

Where possible, the Internal Audit Function will inform the sender of the communication if the issue reported does not fall within the scope of this Global Procedure<sup>59</sup>.

Moreover, with reference to Communications received through the relevant Proximity Channel, the Whistleblowing Team examines the results of the assessments carried out by the Local Contact Person in relation to the reported facts or circumstances for which communication to the relevant authorities is required under the applicable local regulations<sup>60</sup>. If the conditions and requirements for Communication to the authority are met, the Local Contact Person, through the person vested with the necessary powers, proceeds with the Communication to the competent local authority.

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<sup>58</sup> Such as ordinary and special judicial authorities, administrative bodies and independent authorities vested with supervisory and control functions, etc.

<sup>59</sup> Below is an informative disclaimer to be supplemented/amended according to operational needs:

*"Dear writer, with reference to the Communication received, we inform you that the subject addressed is outside the area of application of the Global Procedure "Management of Whistleblowing Reports received by Eni SpA and by its subsidiaries" and the Eni Whistleblowing Team has resolved to file it without further action. Best regards."*

<sup>60</sup> In particular:

- a) under the Spanish Regulation, Whistleblowing Reports concerning facts and circumstances of a criminal nature (i.e., indicative of offences having been committed) must be communicated to the competent Public Prosecutor's Office (or the European Public Prosecutor's Office if the facts concern the financial interests of the European Union);
- b) under the French Regulation, Whistleblowing Reports concerning facts or circumstances relevant to Articles 434-1 and 434-3 of the French Criminal Code must be communicated to the competent judicial authority. In the above cases, the Whistleblower must be informed of the Communication to the competent judicial authority, provided that such Communication does not jeopardise pending proceedings before that authority;
- c) under the German Regulation (and related applicable national regulations), Whistleblowing Reports concerning facts or circumstances indicative of suspected money laundering and/or terrorist financing activities must be reported to the German Financial Intelligence Unit;
- d) under the Greek Regulation, Whistleblowing Reports concerning facts and circumstances indicative of the commission of offences that can be prosecuted ex officio must be communicated to the competent Public Prosecutor's Office, informing the Whistleblower of the transmission. In the event that the Whistleblowing Report also falls within the area of application of this Global Procedure, following its transmission to the territorially competent Public Prosecutor's Office, it will also be subject to the appropriate verification activities (investigations) referred to in paragraph 1.2.2 of this document.

At the end of the activity described above, the Internal Audit Function will make the assessments carried out by the Whistleblowing Team visible by uploading on the Platform the minutes of the meeting (in which a summary of the Communications - indicating the Communications filed without further action and of the Whistleblowing Reports substantiated), not only to the members of the Whistleblowing Team itself, but also to:

- the members of the Eni SpA Board of Statutory Auditors (or a delegated member);
- the members of the Eni SpA 231 SB (or a delegated member), for Whistleblowing Reports received on the Eni SpA Channel, as well as for Whistleblowing Reports received on the Proximity Channels of Subsidiaries for which the Whistleblowing Team has resolved on Eni SpA as interested Company<sup>61</sup>;
- the members of the Subsidiary's 231 SB/ISB, for Whistleblowing Reports received on the relevant Proximity Channel, where present, as well as for Whistleblowing Reports received on the Proximity Channels of the other Subsidiaries or on the Eni SpA Channel, for which the Whistleblowing Team has decided that the Subsidiary is the relevant Company<sup>62</sup>.

### 1.2.1.2 Involvement of specialist functions in preliminary analysis

As part of the preliminary verification activities, in compliance with the principle of independence and professionalism of the activities of the roles involved in the management of Whistleblowing Reports, the Internal Audit function may use, where necessary, the support of other Eni functions (i.e. Human Resources, Legal and Labour Disputes, Procurement, Security, HSE, etc.) in order to acquire contextual information useful for the subsequent assessments by the Whistleblowing Team (e.g. presence of the supplier in the Eni Register, qualification status, procurement value, etc.). Requests for support for preliminary activities are made in accordance with the principles of confidentiality, integrity, necessity, and limitation and minimisation as set out in the local regulations transposing Directive (EU) 2019/1937<sup>63</sup> and the provisions on this point in this Global Procedure<sup>64</sup>.

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<sup>61</sup> For such cases, the Whistleblowing Team makes the report and the "anonymised" Communication visible to the Eni SpA 231 SB in order to respect the wishes of the whistleblower who has not activated the Eni SpA Channel.

<sup>62</sup> For such cases, the Whistleblowing Team makes the report and the 'anonymised' Communication visible to the relevant 231 SB/ISB in order to respect the wishes of the Whistleblower who has not activated the Subsidiary's Proximity Channel.

<sup>63</sup> Under the French Regulation:

- 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 Reports under this Global Procedure with the express consent of the Whistleblower and only where such communication is strictly necessary for the purposes of verification activity on the Whistleblowing Report.
- the identity of the person involved and any other information from which the identity may be inferred, directly or indirectly, shall not be disclosed to persons other than those competent to receive and follow-up the Whistleblowing Report under this Global Procedure (with the exception of the Judicial Authority) until the validity of the Report has been confirmed at the end of the verification activities.

<sup>64</sup> In order to "formalise" the guarantee of compliance with the above principles, the following is an informative disclaimer to be supplemented/amended according to operational needs: "*Communications and the consequent sharing of data, documents, information and requests, carried out solely for the purpose of supporting the effective follow-up of internal investigation activities, will be carried out in compliance with the principles of maximum confidentiality and integrity pursuant to applicable internal and external regulations, taking care to ensure that no data, document, information or request received, transmitted or in any case acquired during and/or for the purpose of supporting the aforesaid verification activities is disclosed or otherwise made known to persons other than the recipients, according to the "need to know" criterion, and to ensure their confidential and segregated storage, within the limits strictly necessary for the performance of the checks in question.*"

## 1.2.2 Verification activities

The purpose of the verification activities on the Whistleblowing Reports is to proceed with checks, analyses and specific assessments of the merits or otherwise of the facts reported, as well as to formulate any recommendations on the adoption of the necessary corrective actions on the corporate processes and areas concerned by the Report, aimed at strengthening the Internal Control and Risk Management System and ensuring compliance with the Code of Ethics<sup>65</sup>, based on which the managers draw up a specific action plan.

The following paragraphs deal with the main aspects of the “Verification activity (investigation activities)” phase, namely:

- operating methods for verification activities;
- involvement of specialist functions in verification activities;
- outcomes of verification activities;
- operating activities in the Platform related to the investigation;
- measures as a result of the verification activities;
- Feedback to the Whistleblower.

### 1.2.2.1 Operating methods for verification activities

The Internal Audit Function<sup>66</sup>, the responsible member of the Whistleblowing Team, carries out the verification activities, in order to (i) verify with reasonable certainty the validity of the reported factual circumstances, within the limits of the tools available and based on the documentation and evidence made available; ii) analyse and reconstruct the management and decision-making processes followed, compliance with internal rules and procedures, the traceability of transactions, the segregation of roles and the system of assigned powers, where applicable to the specific case in question, also by means of sampling techniques, providing any indications as to the adoption of the necessary remedial actions aimed at correcting possible control deficiencies, anomalies or irregularities detected in the corporate processes and areas examined. Analysis of the circumstances and assessments mentioned in the Whistleblowing Report, which are more specifically attributable to intentional and subjective elements, is also affected by the limitations inherent in internal audit activities and the investigative tools available, and cannot be objectively reflected in the analyses performed. Similarly, decisions on merit or appropriateness taken on a case by case basis by the corporate structures/positions involved, in compliance with their exclusive prerogatives and the relevant corporate regulatory framework, do not fall, except within the limits of manifest unreasonableness, within the scope of internal audit assessments.

In the course of the investigation of reported facts, the Internal Audit Function:

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<sup>65</sup> 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.

<sup>66</sup> In cases where the Whistleblowing Report concerns matters governed by local regulations imposing the application of specific requirements in terms of investigation methods and execution times, the verification activity may be carried out, in compliance with such requirements, by the Subsidiary, possibly with the specialist support of consultants/legal experts on the applicable local regulations.

- a) autonomously identifies the Focal Point<sup>67</sup> based on previous knowledge of the process and of the relevant owners or, if this is not the case, contacts the area/business line/top manager of the company concerned in order to identify the relevant Focal Point for the investigation activities;
- b) liaises with the Focal Point for the initiation of investigation activities. All sharing of information between the Whistleblowing Team/Internal Audit Function and the Focal Point shall take place in accordance with the principles of confidentiality, integrity, necessity and minimisation set out in the local regulations transposing Directive (EU) 2019/1937 and the provisions on this point in this Global Procedure<sup>68</sup>;
- c) directly acquires the information necessary for the assessments from the line structures concerned or through a) the HSEQ function if the Whistleblowing Report relates to health, safety, environment and public safety issues; b) the Security function if the Whistleblowing Report relates to company security issues; c) for Whistleblowing Reports relating to possible market abuse violations, the competent business functions identified in specific regulatory instruments<sup>69</sup>; d) the competent Integrated Compliance function if the Whistleblowing Report relates to violations concerning Internal Control Areas of the Integrated Compliance function; e) other business functions based on the specific technical and professional skills required. In such cases, the responsible structures promote and coordinate the most appropriate checks, also with the help of the competent functions/offices, and send a concluding note with supporting documentation to the Internal Audit Function;
- d) accesses and analyses company documents/data (e.g. extracts from corporate systems and/or other specific systems used) and/or external databases (e.g. info providers, open sources);
- e) uses a dedicated folder, with access limited to the Manager and the assigned verification team, in a special area of the Whistleblowing SharePoint (for which all activities are tracked, via logs), as a repository for the documentation received and further working papers;

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<sup>67</sup> If the Whistleblower has chosen to send the Whistleblowing Report via the Proximity Channel, the Local Contact Person of the Subsidiary could also act as the Focal Point.

<sup>68</sup> In order to 'formalise' the guarantee of compliance with the above principles, the following is an informative disclaimer to be supplemented/amended according to operational needs and/or with respect to applicability in the context of local regulations:

*"Communications and the consequent sharing of data, documents, information and requests, carried out solely for the purpose of supporting the effective follow-up of internal investigation activities, shall be carried out in compliance with the principles of maximum confidentiality and integrity pursuant to applicable internal and external regulations, taking care to ensure that no data, document, information or request received, transmitted or in any case acquired during and/or for the purpose of supporting the aforesaid verification activities is disclosed or otherwise made known to persons other than the recipients, according to the "need to know" criterion, and to ensure their confidential and segregated storage, within the limits strictly necessary for the performance of the checks in question".*

<sup>69</sup> See Annex M "Detection and reporting of suspicious orders and transactions in the management of financial assets" to the "Finance" MSG and the "Suspicious Transaction & Order Detection and Reporting" procedures of ETS S.p.A. and Banque Eni, and subsequent amendments and additions. For Whistleblowing Reports on matters covered by the "Market Information Abuse (Issuers)" MSG, checks are conducted through the Corporate Affairs and Governance function, and for Whistleblowing Reports on matters covered by the "Market conduct and financial settlement" MSG, checks are conducted through the Integrated Compliance function.

- f) in agreement with the Whistleblowing Team, may request clarifications and/or additional information from the Whistleblower and/or other persons involved in the Reporting, taking the necessary precautions to protect confidentiality<sup>70</sup>.

The Internal Audit function manager assesses the possible activation of a 'spot' audit, taking into account the principles and procedures governed by the regulatory framework of reference for Internal Audit activities.

### 1.2.2.1.1 Obligation of confidentiality in operating verification activities<sup>71</sup>

Whistleblowing Reports may not be used, beyond what is strictly necessary, for adequate Follow-up. 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 or Follow-up on Whistleblowing Reports, expressly authorised to process such data<sup>72</sup>. Therefore, if it is necessary, in order to continue the investigation into the facts and circumstances reported, to make requests clarification from third parties that are indispensable to ensure the successful completion of the investigation activities, the written consent of the Whistleblower is required<sup>73</sup>.

<sup>70</sup> In particular, for Whistleblowing Reports in which the Whistleblower responds (before the filing of the File) to the Internal Audit Function's request for document and/or information supplementation, the additions provided will be subject to assessment by the Whistleblowing Team. If the additional information does not provide any further details, it will not be analysed, otherwise the opening of a new File will be considered. The possibility remains for the Whistleblower to open a new Report with the additional information.

<sup>71</sup> Under Article 12 of the Whistleblowing Decree, the obligation of confidentiality also applies to the disciplinary proceedings initiated against the alleged perpetrator of the reported conduct: the identity of the Whistleblower may not be disclosed, where the disciplinary charge is based on investigations that are separate from and additional to the Whistleblowing Report, even if consequent to the Whistleblowing Report itself. If, on the other hand, the accusation is based, in whole or in part, on the Whistleblowing Report, and the identity of the Whistleblower is indispensable for the defence of the person charged with the disciplinary offence or in any case of the person involved in the Whistleblowing Report, the Whistleblowing Report can be used for the purposes of the disciplinary proceedings only if the Whistleblower has given his/her express consent to reveal his/her identity. In such cases, prior notice shall be given to the Whistleblower by means of a written Communication of the reasons that make disclosure of the confidential data essential. If the Whistleblower denies his or her consent, the Whistleblowing Report cannot be used in the disciplinary proceedings, which, therefore, cannot be initiated or continued in the absence of further elements on which to base the charge. In any case, the right of Eni to proceed with a report to the Judicial Authority remains unaffected. It should also be noted that under the French Regulation:

- 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 Reports under this Global Procedure with the express consent of the Whistleblower and only where such communication is strictly necessary for the purposes of verification activity on the Whistleblowing Report.
- the identity of the person involved and any other information from which the identity may be inferred, directly or indirectly, shall not be disclosed to persons other than those competent to receive and follow-up the Whistleblowing Report under this Global Procedure (with the exception of the Judicial Authority) until the validity of the Whistleblowing Report has been confirmed at the end of the verification activities.

<sup>72</sup> Pursuant to Articles 29 and 32(4) of Regulation (EU) 2016/679 and Article 2-quaterdecies of the Privacy Code.

<sup>73</sup> In order to "formalise" the request and any consent given by the Whistleblower pursuant to Article 12 of the Whistleblowing Decree, the following is the text of the Communication requesting the Whistleblower's consent, to be supplemented/amended based on operational needs and/or with respect to applicability in local regulatory contexts: *Dear Whistleblower, with reference to the Whistleblowing Report received on dd/mm/yyyy, we confirm that activities are underway to verify the reported facts. Eni will take care to preserve the integrity, confidentiality and privacy of your identity and of all the information in the Report throughout the entire process of its receipt, analysis and processing, while ensuring that the facts reported receive adequate and effective follow-up through the in-depth investigations deemed necessary. In order to ensure that your right to report can be punctually and effectively confirmed and receive*

### 1.2.2.2 Involvement of specialist functions and/or external consultants in verification activities

In observance of the principle of independence and professionalism of the activities of the roles involved in the management of Whistleblowing Reports, the operating methods for involving specialist functions in verification activities are the same as those described in paragraph 1.2.1.2 above "Involvement of specialist functions in preliminary analyses", whereby the Internal Audit Function may make use, where strictly necessary, of the involvement of another competent Eni or Subsidiary function (i.e. Human Resources, Legal and Labour Disputes<sup>74</sup>, Procurement, Security, Sustainability<sup>75</sup>, etc.) or external consultants, to receive specialist support on specific Reported aspects.

### 1.2.2.3 Outcomes of verification activities

At the end of the audit activity, the Internal Audit Function draws up a report attributing an outcome, in summary, for the Whistleblowing File analysed and in detail for each individual assertion<sup>76</sup>. In detail, the possible outcomes of the Whistleblowing File are as follows:

- **Substantiated:** if there is evidence that the allegations in the Whistleblowing Report are reasonably well-founded;
- **Partially Substantiated:** if there is evidence to reasonably believe that one or more allegations, in whole or in part, contained in the Whistleblowing Report are well-founded;
- **Unsubstantiated:** if elements have come to light that reasonably rule out the validity of the allegations contained in the Whistleblowing Report;

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*the widest protection, Eni is also anxious to ensure that the verification activities can be effectively carried out by means of cross examination of the person to whom the reported facts refer. In the context of these investigation activities, it may be necessary to share - with parties other than the bodies competent to receive and follow-up the Whistleblowing Report - information on the content of the Whistleblowing Report itself, including audio-visual material sent by you, from which your identity data could potentially be inferred. In fact, such sharing allows Eni to reconstruct the allegations you have raised and, if necessary, decide to take the most appropriate actions and/or measures against the reported person by you as deemed suitable in view of the seriousness of the matter reported. Therefore, in order to correctly and effectively follow-up on the Whistleblowing Report you have made, we kindly invite you to read and sign the consent pursuant to Article 12 of Italian Legislative Decree no. 24/2023 at the end of this Communication. We inform you that, also following any sharing of data and information on the content of the Report, Eni will take care to guarantee you the maximum protection and safeguards under applicable legislation. We also inform you that, at this point, should you not agree to the possible sharing of information on the content of the Whistleblowing Report for the purposes of adequate and effective follow-up, Eni may be obliged to interrupt and not continue the investigation activities. CONSENT PURSUANT TO ART. 12 OF ITALIAN LEGISLATIVE DECREE NO. 24/2023*

*In order to effectively to effectively follow-up activities to verify the reported facts and having taken note of the aforementioned Communication, I consent, pursuant to Article 12 of Italian Legislative Decree no. 24/2023, to share - with parties other than the bodies competent to receive and follow-up the Whistleblowing Report - information on the content of the Report made on dd/mm/yyyy from which data concerning the identity of the undersigned could potentially be deduced.*

<sup>74</sup> It should be noted that, for the purpose of carrying out the verification activities, the Internal Audit Function, if necessary, will share the name of the employee involved with the Legal and Labour Disputes Unit to enable the latter to provide support, where not strictly necessary, without including elements referring to the content of the Report.

<sup>75</sup> The Sustainability Function assists in the identification of remedial actions (e.g. apology, restitution, restoration of the status quo, etc.).

<sup>76</sup> In particular, the cover of the Whistleblowing File shows the summary outcome with a percentage depending on the weight of the individual outcomes associated with the assertions.

- **Not Ascertainable:** if it does not contain substantiated, precise and/or sufficiently detailed elements and/or, for which, on the basis of the available investigative tools, it is not possible to confirm or exclude the validity of the allegations contained in the Whistleblowing Report;
- **Not Applicable:** if the reported facts coincide with the subject matter of pre-litigation, litigation and investigations being undertaken by public authorities (e.g. judicial, ordinary and special authorities, administrative bodies and independent authorities entrusted with supervisory and control functions) or under labour law. This assessment is carried out after receiving the opinion of the Legal Affairs and/or Legal and Labour Disputes function.

#### 1.2.2.4 Operating activities in the Platform related to the investigation phase

Below are details of access and visibility on the Platform in relation to the investigation phase:

- the Whistleblowing Team<sup>77</sup>: i) can view the Whistleblowing Report management status<sup>78</sup>; ii) has access to the File in *pre-view*;
- the Eni SpA Board of Statutory Auditors: i) can view the progress of Whistleblowing Report's management status; ii) has access to the Whistleblowing File in *pre-view* (following approval by the Whistleblowing Team);
- the 231 SB and the ISB for Whistleblowing Reports of interest (as defined in paragraph 1.2.1.1 'Operating methods for the preliminary analysis'): i) can view the progress of the Report's management status; ii) has access to the File in *pre-view* (following approval by the Whistleblowing Team). In this context, with particular reference to the Whistleblowing Reports falling under their respective competences, it is specified that where the 231 SB/ISB intends to propose additions/observations concerning the management of the Whistleblowing Reports, it will inform the Internal Audit Function, which will share the request with the Whistleblowing Team, which will then decide on the appropriate activities to be undertaken.

#### 1.2.2.5 Measures as a result of the verification activities

With reference to the application of this regulatory instrument, if the results of the investigation phase reveal material breaches or misconduct, confirming the reported facts, or in cases of Unlawful Whistleblowing Reports, the Whistleblowing Team:

- in the case of Eni employees, forwards the findings of the checks to the competent Human Resources functions in accordance with the "Labour Legislation and Disputes" Global Procedure and its subsequent amendments and additions<sup>79</sup>;

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<sup>77</sup> With the Local Contact Person as an additional member - unless otherwise determined by the Whistleblowing Team with regard to the company actually concerned by the Whistleblowing Report. In particular, the Local Contact Person will receive by e-mail from the Internal Audit Function an invitation to the Whistleblowing Team meeting where the Whistleblowing Report in question will be dealt with.

<sup>78</sup> For example: minutes of the Whistleblowing Team, ongoing investigations, etc.

<sup>79</sup> Under the Spanish Regulation, the person involved (i.e. the reported person) 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.

- in the case of Eni suppliers managed in the Procurement area, informs the function dedicated to the Vendor Management process in order to activate the supplier evaluation process in accordance with the Vendor Management & development Global Procedure and its subsequent amendments and additions;
- in the case of counterparties other than suppliers managed in the Procurement area, forwards the findings to the competent functions for consideration of any action to be taken against them;
- shares the outcome of the verification activity, where deemed appropriate, with other specialist functions within Eni (e.g. Legal, Security, HSE, etc.).

With reference to the operating methods for involving the above-mentioned specialist functions, the Internal Audit Function, following the resolution of the Whistleblowing Team, will authorise access for the relevant contact persons to a dedicated Sharepoint folder where the relevant Files are uploaded in order to activate the process of assessing breaches and consequent actions.

The involvement of specialist functions takes place once they have read and acknowledged a standard disclaimer with specific instructions on confidentiality<sup>80</sup>.

The competent Human Resources and Procurement functions will forward the assessments made in this regard to the Internal Audit function, the Board of Statutory Auditors, the 231 Supervisory Body and the Control and Risk Committee of Eni SpA for information<sup>81</sup>.

### 1.2.2.6 Feedback to the Whistleblower

The Whistleblowing Team, through the Internal Audit Function, provides feedback to the Whistleblower upon completion of the verification activities and in any case no later than three months after the Acknowledgement of Receipt of the Whistleblowing Report<sup>82</sup>.

In cases where this is permitted under the local regulations implementing Directive (EU) 2019/1937 (or the relevant detailed rules)<sup>83</sup>, if, after three months have elapsed from the Acknowledgement of Receipt of the Report, the verifications have not been completed, the Whistleblowing Team, through the Internal Audit function, will inform the Whistleblower of the

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<sup>80</sup> In order to "formalise" the guarantee of compliance with the above principles, the following is an informative disclaimer to be supplemented/amended according to operational needs: "*Communications and the consequent sharing of data, documents, information and requests, carried out solely for the purpose of supporting the effective follow-up of internal investigation activities, will be carried out in compliance with the principles of maximum confidentiality and integrity pursuant to applicable internal and external regulations, taking care to ensure that no data, document, information or request received, transmitted or in any case acquired during and/or for the purpose of supporting the aforesaid verification activities is disclosed or otherwise made known to persons other than the recipients, according to the "need to know" criterion, and to ensure their confidential and segregated storage, within the limits strictly necessary for the performance of the checks in question.*"

<sup>81</sup> With reference to the Human Resources function, this information flow is regulated in the "Labour Legislation and Disputes" Global Procedure.

<sup>82</sup> The following is the text of the feedback to be supplemented/amended according to any operational needs: '*Dear Sir/Madam, with reference to the Report received on dd/mm/yyyy, we confirm that the Report has been duly followed up and specific activities have been carried out to verify the facts reported. As a result of the activities carried out, the competent bodies have been involved for the appropriate assessments in accordance with Annex C "Reports received by Eni SpA and by its Subsidiaries". We thank you for your contribution. Best regards.*'

<sup>83</sup> Under the Belgian, Greek and Hungarian Regulations, the Feedback must, in any case, be given to the Whistleblower within three months from the date of the Acknowledgement of Receipt of the Whistleblowing Report.

need for additional time to complete the investigations due to the complexity of the activities to be performed and/or the specific requirements of the case<sup>84</sup>.

### 1.3 Monitoring of corrective actions

If the verification activities 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 monitoring of corrective actions is carried out by the Internal Audit Function in accordance with the Internal Audit Global Procedure and its subsequent amendments and additions.

## 1.4 Reporting

### 1.4.1 Whistleblowing File Pre-View

At the end of its investigations, both in the case of closure and filing without further action and substantiation of the Whistleblowing Report, the Internal Audit Function will prepare and make the Whistleblowing File available on the Platform in pre-view to the Whistleblowing Team, which may:

- approve the Whistleblowing File and its outcome;
- request further investigation/information<sup>85</sup>.

Subsequently, the Internal Audit Function, via the Platform, makes the Whistleblowing File approved by the Whistleblowing Team available to the Whistleblowing Committee. In the absence of any request for further investigation/checks by the Whistleblowing Committee on proposals for filing without further action, the Internal Audit Function makes the File available in pre-view, through the Platform, to the 231 SB or ISB of the Subsidiary concerned, which, if deemed necessary, requests the Whistleblowing Team to carry out further checks.

In the absence of requests for further investigation/checks by the 231 SB/ISB, the Internal Audit Function will include the Whistleblowing File in the Quarterly Whistleblowing Report, which is made available on the Platform to the Board of Statutory Auditors, which approves the Whistleblowing Files contained in the Quarterly Whistleblowing Report or, if deemed necessary, requests the Whistleblowing Team to carry out further checks<sup>86</sup>.

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 Files founded on Potentially

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<sup>84</sup> The following is the text of the feedback to be supplemented/amended according to any operational needs: 'Dear Sir/Madam, with reference to the Report received on dd/mm/yyyy, we inform you that the appropriate activities to verify the facts reported are currently underway and that the consequent actions to follow-up the Report you transmitted require more than three months. We will inform you when the activities have been completed. We thank you for your contribution. Best regards.'

<sup>85</sup> Once further investigations/details have been carried out, the flow of activities resumes from paragraph 1.2.2.

<sup>86</sup> The Board of Statutory Auditors may engage, through the agency of company structures, independent consultants or other experts, as it deems fit to pursue its duties (see Regulation for functions assigned to the Eni SpA Board of Statutory Auditors, in compliance with US regulations).

Serious Impact Events or in any case deemed significant for the purposes of assessing the adequacy of the Internal Control and Risk Management System.

If Reported facts relating to strategic executives are found to be grounded<sup>87</sup>, the Whistleblowing Team shall indicate to the Board of Statutory Auditors of Eni SpA, within the scope of the reporting referred to in paragraph 1.4.2 below, the relevant Files.

## 1.4.2 Quarterly Whistleblowing Report

The Internal Audit Function ensures the preparation and relative transmission, through the Platform, to the Eni SpA Board of Statutory Auditors, for approval of the Quarterly Whistleblowing Report, of the investigation Whistleblowing Files completed in the reporting period and provide information on the Whistleblowing Files for which the investigation process is in progress. Subsequently, the same Quarterly Whistleblowing Report will be made available to the relevant areas:

- Chairman of the board of Directors of Eni SpA;
- Chief Executive Officer of Eni SpA;
- the independent auditing company of Eni SpA;
- the members of the Whistleblowing Committee;

and, for the Whistleblowing Reports falling under their respective competences, to the:

- Eni Spa 231 Supervisory Body;
- Board of Statutory Auditors/ sole Statutory Auditor and the 231 SB or ISB of the subsidiary concerned, where present.

The transmission of the Quarterly Whistleblowing Report is carried out by:

- uploading the document in the appropriate section of the Platform to which the recipients have access; they are also informed, from time to time, of the presence of the document in the Platform by the receipt of an e-mail notification;
- e-mail labelled '*confidential*' to the Chairman of Eni SpA and the Chief Executive Officer;
- a *share point* application to the independent auditing company, in order to guarantee the confidentiality of the information contained therein.

The Internal Audit Function also ensures the preparation and transmission via *share point* of Quarterly Whistleblowing Reports to: i) the top managers of the competent functions (including the business compliance functions), ii) the top management<sup>88</sup> of each Subsidiary concerned and iii) the Process Owners of Eni, who may request authorisation to receive the relevant reporting from their structures.

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<sup>87</sup> The Internal Audit Function receives from the competent human resources function the list of strategic executives in order to enable the Whistleblowing Team to make the relevant classification of Whistleblowing Reports.

<sup>88</sup> CEO or similar position.

This reporting contains info-statistics for the period (e.g. no. of Whistleblowing Files opened in the period, no. of investigation activities in progress at the beginning/end of the period, investigations completed in the period with evidence of: distribution by outcome, relevant company, process phase involved, etc.), a summary table of Whistleblowing Files completed in the period (with details, for example, of the process phase, summary of allegations in terms of the subject matter reported, etc.) and, finally, only for Whistleblowing Files with substantiated elements and/or corrective actions within the competence of the structures receiving the report, a description of the evidence that has emerged and any corrective actions defined, in addition to the summary of allegations. An indication is also provided as to whether the findings are to be sent to the Human Resources function for the assessment of possible disciplinary measures against employees and/or to the competent Procurement function for the assessment of supplier breaches and the most appropriate measures. This reporting, including Files for which elements have been confirmed as substantiated, is made available by e-mail labelled 'confidential' or via the dedicated sharepoint. Lastly, the Internal Audit Function ensures that data relating to the Whistleblowing Reports is made available to the competent Eni Sustainability function for publication in the Documents required by the applicable regulations. In this regard, on a quarterly basis, the Internal Audit Function identifies, in conjunction with the above-mentioned function<sup>89</sup>, Human Rights Whistleblowing Reports.

Further information of a purely statistical nature concerning the whistleblowing process may be made available to the competent corporate structures (e.g. Sustainability Reporting; Compliance; etc.) for purposes related to their respective prerogatives.

## **2. CONTROLS, FILING AND DOCUMENT STORAGE, TRACEABILITY**

In this regard, reference should be made to the provisions of paragraph 7 'Controls, filing and document storage, traceability' of this Global Procedure.

In particular, subject to any different retention period established by locally applicable legislation transposing Directive (EU) 2019/1937<sup>90</sup>:

- 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 Whistleblowing Report is positive, and therefore the Communication is classified as a Whistleblowing Report, the personal data contained therein are retained for 5 years starting from the communication of the

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<sup>89</sup> In particular, the Internal Audit Function makes the Quarterly Whistleblowing Report available to the Responsible and Sustainable Company function, for the relevant assessments, in order to identify Whistleblowing Files related to human rights according to the shared methodology, where necessary subject to periodic updating.

<sup>90</sup> With reference to the retention period for personal data, it should be noted that:

- a) under the Austrian Regulation, subject to point (a) of this paragraph: (i) the general retention period for personal data is 5 years, starting from the last processing; (ii) recorded 'log data' are retained for a further 3 years, making a total of 8 years;
- b) under the Estonian Regulation, the Whistleblowing Report (and the personal data contained therein) is kept for 3 years from the time when Acknowledgement of Receipt is given to the Whistleblower;
- c) under the German Regulation, the Whistleblowing Report (and the personal data contained therein) is kept for 3 years after the closure of the verification procedure. The retention period may be longer only to meet any requirements imposed by the German Regulation itself or by other applicable laws, provided that this is necessary and appropriate (e.g., in the event of ongoing judicial proceedings).

final outcome of the Reporting 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.