

Management System Guideline Anti-Corruption

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

Annex E



December 22, 2014

Approved on 19 November 2014 by the Board of Auditors, as the Audit Committee pursuant to SOA regulations

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



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1. INTRODUCTION

1.1 Purpose of this document

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

This Annex complies with obligations described in the Sarbanes-Oxley Act of 2002, the Organizational, Management and Control Model ex Italian Legislative Decree No. 231 of 2001 and eni spa's Anti-Corruption Guidelines.

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

1.2 Area of application

The provisions contained herein apply to all eni personnel.

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



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The management of Whistleblowing Reports and the corresponding data processing for the purposes of privacy is also performed by eni spa in the interest of its Subsidiaries, excluding Listed Subsidiaries with an autonomous Whistleblowing Reports management structure in compliance with the provisions of applicable laws, including in particular, the principles of necessity, proportionality and lawfulness of the processing as provided in the Privacy Code, and, in line with the relevant provisions in the specific internal regulations. The operational and management autonomy of Subsidiaries are complied with in all cases, as well as the instructions given by the Data Controller (pursuant to the provisions of paragraph 11), ensuring the confidentiality requirements underlying the preliminary investigations.

1.3 Implementation procedure

This Annex will be applied immediately in eni spa.

In compliance with what has been defined in Paragraph 1.3 of the Anti-Corruption MSG, all the Subsidiaries implement without exception this Annex by the 31 March 2015 by a Board of Director's resolution (or equivalent body/function/role planned by the Subsidiary's governance).

Notwithstanding the above, for flow and reports between eni and the Listed Subsidiaries, this Annex applies only to the specifications in paragraph 7, whose contents are also recognised without exception.

All subsidiaries must promptly report the date on which this Anti-Corruption Regulation was implemented to the Anti-Corruption Legal Support Unit and to eni spa's organization function.

This Annex cancels and replaces the eni spa regulations: "Whistleblowing Reports received (including anonymously) by eni and by its subsidiaries in Italy and abroad" issued with Annex E of the Anti-Corruption MSG on 21 January 2013.



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2. DEFINITIONS, ABBREVIATIONS AND ACRONYMS

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

- **PRIVACY CODE:** Italian Legislative Decree No. 196 of 30 June 2003 and subsequent amendments and integrations thereto.
- **ENI'S BOARD OF STATUTORY AUDITORS:** the Board of Statutory Auditors of eni spa.
- **WHISTLEBLOWING COMMITTEE:** a cross-functional internal body, charged with the tasks and roles further described in paragraph 4.2.1 and composed by the following members: (i) Chief Legal & Regulatory Affairs Officer, (ii) Human Resources and Organisation Executive Vice President, (iii) Internal Audit Senior Executive Vice President of eni spa. For Reports with a Potentially Serious Impact, the Whistleblowing Committee is joined by eni spa's Accounting and Financial Statements Executive Vice President.
- **PRIVACY MSG:** intended as the "Privacy" MSG approved by the Board of Directors of eni on the 12 December 2013 and subsequent amendments and integrations.
- **CONTROL BODIES AND WATCH STRUCTURE:** the Board of Statutory Auditors, also in the quality of Audit Committee pursuant to the Sarbanes-Oxley Act (or similar body, in compliance with applicable, foreign law as circumstances require) and the Watch Structure referred to in Article 6 of Italian Legislative Decree No. 231 issued in 2001, instituted in Subsidiaries or, where specified, in eni spa.
- **QUARTERLY WHISTLEBLOWING REPORT:** mainly contains SCIGR reports received in the relevant quarter and the SCIGR report files proposed for dismissal relating to eni spa and Non-Listed Subsidiaries.
- **WHISTLEBLOWING REPORT/S:** any report received by eni, concerning the conduct (of any kind, even merely omissions) of eni Personnel or third parties in violation (i) of the Code of Ethics, (ii) any laws or regulations or provisions of the authority or internal regulations or in any case those that may cause damage or prejudice to eni, even if only to its public image. In



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order to process them and for the purpose of preliminary investigation, the reports are divided into:

- **SCIGR Reports** - these are, for the effective maintenance of eni's Internal Control and Risk Management System, all those Reports relating to non-compliance with laws and external regulations and rules included in eni's internal regulatory system. These include cases of fraud against the company's assets and/or in corporate reporting as well as events that, at least theoretically, may result in administrative liability under Italian Legislative Decree No. 231/2001. The deficiencies identified and documented by the company structures within the internal operating controls and those of eni's Control System on financial reporting are not SCIGR Reports;
- **AM Reports** - all those Reports relating to the violation of rules and principles contained in the Code of Ethics (for example, issues relating to business ethics, practices of mobbing, harassment, conflicts related to personnel management), which do not also result in the SCIGR Reports.

Any reports that are not classified as SCIGR or AM Reports do not fall within the area of application of these regulations and will be forwarded to the relevant company functions to receive and process them based on the relevant legislation¹.

- **ANONYMOUS REPORTS:** Any report that comes from an individual whose personal details are unknown or not clearly identifiable.
- **"BAD FAITH" REPORTS:** Any report that, from the outcome of the preliminary investigation phase, is revealed to be unfounded on the basis of objective evidence proving the bad faith of the whistle-blower, with the aim of causing undue damage to the person and/or company reported.

¹ For example, communications regarding commercial issues (complaints about energy bills, invoicing, etc.).



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- **DETAILED REPORT/S:** Report in which the narrative of the author, the facts, events or circumstances which constitute the basic elements of the alleged offence (e.g. type of offence committed, period when it occurred, value, causes and purposes of the offence, company/area/persons/units/entities concerned or involved, fault on the internal control system, etc.) is given with a level of detail sufficient to allow, at least theoretically, the relevant Company bodies to identify useful or relevant criteria to verify the reliability of said Report. The Detailed reports are in turn divided into:
 - **Verifiable Detailed Reports:** if, given the contents of the Detailed report, it is possible, on the basis of the investigative tools available, to verify the truthfulness of the Report;
 - **Unverifiable Detailed Reports:** if, given the detailed contents of the Report, it is not possible, on the basis of the investigative tools available, to verify the truthfulness of the report and, therefore, proceed to the investigation phase referred to in paragraph 4.2.2.
- **REPORT/S WITH A POTENTIALLY SERIOUS IMPACT:**
Reporting on operational anomalies and/or fraud:
 - which would entail an estimated impact (in matters concerning accounting, external auditing, internal controls on financial reporting) on the financial statement 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"² defined by the Management System Guideline "Eni internal control system on financial reporting" with reference to the consolidated financial statement and of eni spa for the previous year. The impact is significant in terms of the qualitative aspects if the operational

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



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- faults and/or fraud can influence the financial and investment decisions of potential addressees of the financial reporting and/or
- that concerns members of eni's corporate bodies, direct reports to the Chairman of the Board of Directors and the CEO of eni spa, as well as Chairpersons, CEOs and Chief Financial Officers of Listed Subsidiaries and the Chairperson and CEOs of versalis and syndial; and/or
 - that one or more members of the "Whistleblowing Committee" (within the framework of reports submitted to it by the Whistleblowing Team) believes it may have a significant impact on the Internal Control and Risk Management System.
- **WHISTLEBLOWING TEAM:** this is a cross-functional internal body charged with the tasks and roles further described in paragraphs 4.2.1 and 8 whose members are in direct hierarchic relation with the following: Chief Legal & Regulatory Affairs Officer, the Human Resources and Organization Executive Vice President, the Internal Audit Senior Vice President and the Accounting and Financial Statements Executive Vice President of eni spa.
 - **THIRD PARTIES:** parties that are in a business relationship with eni (e.g. Business partner, customer, contractor, external auditor for eni, consultant, associates and, in general, stakeholders).



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3. GENERAL PRINCIPLES

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

- **Internal control and Risk Management system (SCIGR):** *the SCIGR is all the rules, procedures and organizational structures aimed at allowing healthy and correct business practices in line with objectives defined by the Board of Directors, by means of an adequate process for identifying, measuring, managing and monitoring major risks, as well as by means of suitable structuring of information flows aimed at guaranteeing the dissemination of information. This system is integrated into general organizational and company policy structures and is in line with relevant best practices. An effective SCIGR allows for decisions to be made with awareness and ensures the safeguarding of company assets, of the efficiency and effectiveness of company processes, the reliability of financial reporting, compliance with laws and regulations, the Company Statute and internal regulations*³.
- **Autonomy and professionalism during internal audits:** the Internal Audit function performs its duties ensuring that necessary autonomy conditions are maintained as well as the required objectivity, competence and professional diligence, decreed in international professional Internal Audit standards and in the Code of Ethics issued by the Institute of Internal Auditors (IIA), as well as eni's Code of Ethics.
- **Guarantee of confidentiality and anonymity:** all eni personnel that receive a Report and/or are involved, in any capacity, in the preliminary investigation and processing of said report, are required to guarantee strict confidentiality on the persons and facts reported, using to this end, criteria and methods of communication that are adequate to safeguarding the identity and integrity of the people mentioned in the reports, as well as the anonymity of the whistleblower, so that the person making the report is not subject to any form of retaliation, in any case preventing notification of the acquired data to third

³Internal control and Risk Management system MSG.



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parties that are not part of the preliminary investigation and processing of Reports regulated in these eni Regulations. Notwithstanding this, the notification of such information by the Internal Audit function for investigation and processing of the Report, is allowed:

- to the following individuals/organizations:
 - a) Whistleblowing Committee;
 - b) Whistleblowing Team;
 - c) top positions in the areas of activity covered by the Report;
 - d) Line positions responsible for carrying out checks on the Report; and
- where their knowledge is essential for the understanding of the facts reported and/or for the conduct of the corresponding preliminary investigations and/or processing;
- for the purposes of reporting, communication of such information by the Internal Audit function is also permitted to persons who will receive the Quarterly Whistleblowing Report (see par. 6).
- **Protection against “Bad faith” Whistleblowing Reports:** *“eni encourages eni’s Personnel to cooperate at all levels in maintaining a climate of mutual respect for the dignity, honour and reputation of everyone. eni shall do its best to prevent attitudes that can be considered as offensive, discriminatory or abusive”*⁴. Therefore, eni guarantees adequate protection against reports made in bad faith, reprimanding such conduct and informing those persons/companies concerned in proven cases of reports made in “bad faith”.
- **Coordination between the Whistleblowing Team activities and those of the Watch Structures established within eni spa and the Unlisted Subsidiaries**

Without prejudice to the autonomy of the action and the independence of judgement of the Watch Structures established in eni spa and the Unlisted Subsidiaries, the Internal Audit department ensures coordination between the

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



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activities carried out by the Whistleblowing Team and those performed by these Watch Structures according to their responsibility.



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4. OPERATING METHODS

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

4.1 Receipt

eni, in order to facilitate receipt of the Whistleblowing Reports, makes all possible channels of communication available and, specifically:

- ordinary mail (address: eni spa, Internal Audit Department, P.le E. Mattei 1, 00144, Rome, Italy);
- fax number (International free phone number - fax: +39 06 598.27335);
- voicemail (International free phone number – voice mail: +39 06 598.27323);
- email (email address: segnalazioni@eni.com);
- communication tools on Intranet sites (myeni portal: <http://myeni.eni.it/irj/portal>) /eni internet (Address: <http://www.eni.com>);
- in company locations that do not enable Internet access, the pertinent human resources employees guarantee the presence of alternative tools to collect reports (e.g. the so-called "yellow-boxes").

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

The provision and maintenance of these channels of communication is guaranteed by the Internal Audit department. Without prejudice to the "specific information channels" established according to Model 231 (Par. 3.2.2). The Internal Audit department and the

Watch Structures guarantee the reciprocal forwarding of the reports received according to their area of responsibility.



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

4.2 Investigation

The Internal Audit department will ensure that all the appropriate checks are carried out on the verifiable facts, by doing one or more of the following activities and guaranteeing that these phases are carried out as quickly as possible and in accordance with the principles of objectivity, competence and professional diligence.

4.2.1 Preliminary investigation

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

The Internal Audit department:

- a) on receipt of the communication through the communication channels pursuant to paragraph 4.1, updates the "System for management, monitoring and presentation of Whistleblowing Reports"⁵;
- b) sends the Whistleblowing Team all the communication received and calls the Whistleblowing Team meeting preparing all the support information elements to fulfil the functions attributed to it;
- c) sends the pertinent communications of the Listed Subsidiaries, received from eni, to the relevant Internal Audit department (see par. 7);

⁵ In this phase the Internal Audit function will register the original report with the specific electronic protocol (also see the following Par. 9 "Document monitoring, storage and traceability").



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The Whistleblowing Team:

- d) examines the communications received to identify the Whistleblowing Reports to which this regulation can apply. The Internal Audit department sends communications received that are not identified as Whistleblowing Reports to the company departments competent to receive them and process them based on the relevant regulation⁶;
- e) classifies Reports as SCIGR or AM Reports, on the basis of their contents;
- f) identifies between the Detailed reports those classified as Verifiable Detailed Reports and Unverifiable Detailed Reports;
- g) can ask the Internal Audit department, if considered useful for the purpose of integrating the preliminary investigations, to also carry out checks in the relevant company structures or on the persons involved;
- h) proposes the dismissal of those: *(i)* do not qualify as Detailed Whistleblowing Reports; *(ii)* are clearly unfounded and “Bad Faith” Reports⁷; *(iii)* contain facts already covered in past specific investigations, that have already been dismissed by eni's Board of Statutory Auditors, where from the preliminary investigations conducted no new information was revealed that requires additional investigations; *(iv)* Unverifiable detailed whistleblowing reports that are not therefore deemed necessary to begin the investigation phase referred to in par. 4.2.2, indicating the reasons and considering sending them to the line unit involved, together with, if appropriate, recommendations on possible steps to be taken; *(v)* the Verifiable Detailed Whistleblowing Reports for which, in light of the results of the preliminary tests conducted, as per the previous letter g), does not consider starting the next investigation phase referred to in par. 4.2.2 to be necessary.

The Internal Audit department:

- i) includes the dismissal proposals of the Whistleblowing Team pursuant to letter h) directly in the Quarterly Whistleblowing Report for examination by eni's Board of Directors (see par. 4.2.3).

⁶ For example whistleblowing reports of a commercial nature (e.g. complaints about bills, invoicing, etc.).

⁷ Excluding, for the latter, actions described in paragraph 8 “Disciplinary Provisions”.



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

- j) forwards the AM Reports to the Watch Structure established in eni spa and the pertinent Unlisted Subsidiaries even as Guarantors of the Code of Ethics, for their preliminary investigations and processing; the latter (in compliance with applicable provisions of the Model 231 and the Code of Ethics) promote proper verification, evaluate the corresponding results and give information to the Internal Audit department regarding the results of the activities, including the successful dismissal of the Whistleblowing Reports themselves;
- k) in agreement with the Whistleblowing Team, inform on the opening of a file related to an SCIGR Whistleblowing Report to (i) the relevant top managers in eni (and the Unlisted Subsidiaries that report to them), (ii) the Whistleblowing Committee and (iii) the legal assistance unit support regarding pertinent internal control assessments;
- l) updates the "*System for management, monitoring and presentation of reports*" with the information contained in the "*Whistleblowing report files*".

In the case of Reports with a Potentially Serious Impact, the Internal Audit department shall promptly inform the Chairman of eni's Board of Statutory Auditors, so that it may consider the possibility of convening a special meeting of the Board of Statutory Auditors as well as the Whistleblowing Committee and Whistleblowing Team. Furthermore, at the first possible meeting, the Internal Audit department will inform eni spa's⁸ Board of Statutory Auditors of the report and the results after initial checks and, for pertinent issues, eni spa's Watch Structure.

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

⁸ "*The Board of Statutory Auditors may engage, through the agency of company structures, independent consultants or other experts, as it deems fit to pursue its tasks*" (see Regulation for functions assigned to eni spa's Board of Statutory Auditors, in compliance with US regulations).



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

4.2.2 Investigation

The objective of investigations of the Reports is to proceed with checking, analyzing and evaluating in detail the truthfulness of the facts reported as well as formulating possible recommendations for adopting necessary corrective measures for the areas and company processes involved by the Report, on the basis of which the managers will prepare a specific action plan.

The Internal Audit department ensures that necessary checks are performed: (i) directly by acquiring the information necessary for the assessment from relevant line structures or (ii) through pertinent eni management, involving an organizational level that guarantees judicial autonomy, (also for Unlisted Subsidiaries that report to them), or (iii) through the HSEQ Department if the Whistleblowing Report relates to issues regarding HSE⁹. In cases ii) and iii) the structures responsible for promoting and coordinating the most appropriate checks, by also availing of the pertinent functions/offices, send the Internal Audit department a conclusive note with the support documentation.

During the investigations phase, eni's Internal Audit Senior Executive Vice President assesses whether to activate a "spot" audit¹⁰, taking into consideration the audit principles and methods disciplined by the reference regulatory

⁹ Issues of health, safety, environment and public safety (cf. "HSE" Management System Guideline).

¹⁰ The Internal Audit function will initiate checks on the content of whistleblowing reports through audits beginning with: i) checking if an audit is planned or already in effect for the area affected by the report; ii) if no audit is planned or in effect, then a "spot" audit will be launched or, if there is time, an audit will be added to the following year's schedule; iii) if an audit is planned or in effect, evaluate the possibility of including the analysis of the report's content in the audit, taking into consideration the pertinence of those contents with the audit and the number/weight of the reports to be reviewed.



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framework on the issue of Internal Audits¹¹ and giving information to the Chairman, the CEO and the Control Bodies of eni spa.

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

4.2.3 Dismissal

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

- approve the inclusion of the dismissal proposal in the Quarterly Whistleblowing Report¹² to be submitted for approval to eni spa's Board of Statutory Auditors; or
- request further investigation/information¹³.

Once the dismissal proposal of a report is approved by the Whistleblowing Team and then the Whistleblowing Committee, the Internal Audit department will add them to the Quarterly Whistleblowing Report which will be reviewed by eni spa's Board of Statutory Auditors.

Eni spa's Board of Statutory Auditors will approve the proposals for dismissal contained in the Report, or, where necessary, will request DINAU to carry out further investigations¹⁴.

Eni spa's Board of Statutory Auditors, during its review of the Whistleblowing Quarterly Report, will evaluate whether to send any whistleblowing reports

¹¹ "Internal Audit Charter" – Annex A of the Internal Control and Risk Management system MSG, approved with resolution dated 14 March 2013 and subsequent amendments and integrations.

¹² The flows regarding the "Quarterly Whistleblowing Report" are described in detail in paragraph. 6 of this Annex.

¹³ Once any further investigations are concluded the flow starts again from point 4.2.2.

¹⁴ The Board of Statutory Auditors may engage, through the agency of company structures, independent consultants or other experts, as it deems fit to pursue its tasks (see Regulation for functions assigned to eni spa's Board of Statutory Auditors, in compliance with US regulations). In this case, the flow will pick up again from paragraph 4.2.2.



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considered significant to the Control and Risk Committee for the purposes of assessing impact on the Internal Control and Risk Management System.

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



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5. MONITORING CORRECTIVE ACTIONS

If the investigative phases reveals the need for corrective actions on the internal control and risk management system¹⁵, it is responsibility of the area/process involved to to draw up a corrective action plan for the removal of critical issues. The Internal Audit department will monitor the status of their implementation.

¹⁵ Please note that corrective measures following whistleblowing reports, in addition to improving the internal control system, may include managerial/disciplinary measures taken against employees and/or managerial measures taken against third parties.



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6. REPORTING

The Internal Audit department ensures the preparation of a quarterly report on the Whistleblowing Reports. Following review by eni's Board of Statutory Auditors, the

Internal Audit sends the Quarterly Whistleblowing Report:

- to eni spa's Chairman of the Board of Directors;
- to eni spa's Chief Executive Officer;
- to eni spa's External Auditors;
- to the members of the Whistleblowing Committee and the Accounting and Financial Statements Senior Executive Vice President of eni spa¹⁶;
- to members of the Whistleblowing Team;
- to the unit responsible for legal support on internal control system matters;

and for Reports of their area of responsibility:

- to eni spa's Watch Structure;
- to top managers of the pertinent Business/Staff departments, including the Unlisted Subsidiaries that report to them;
- to top management¹⁷ of each Unlisted Subsidiary, as well as the Control and Watch Structures¹⁸ of each Unlisted Subsidiary.

¹⁶ The Internal Audit function will ensure the CFRO that all information regarding fraud ascertained after whistleblowing reports as per this regulation, will remain available for the purposes of certification as required under point 5.B of section 302 of the Sarbanes Oxley Act, as well as for "Fraud risk assessment" purposes.

¹⁷ CEO or equivalent.

¹⁸ This information is given as a contribution to control and watch tasks by the relevant Bodies. The audits performed in eni spa's Internal Audit do not change the prerogatives and autonomy of the Control and Watch Structures of the relevant company pursuant to the company and legal regulations. For "issues relating to administrative liability of the company Legislative Decree 231/2001", as planned in par. 3.3 of Model 231 "the Watch Structures of the subsidiary, where necessary, can avail of external resources to carry out controls" in the measure deemed necessary according to the "autonomous powers of initiative and control" pursuant to Art. 6 Clause 1 Lett. b) of Italian Legislative Decree 231/2001.



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7. WHISTLEBLOWING REPORTS RELATING TO LISTED SUBSIDIARIES

The Internal Audit departments of the Listed Subsidiaries, where present:

- ensure autonomous management of Whistleblowing Reports;
- guarantee the flow of quarterly reports to their respective top managers (CEO or equivalent position) and the Control Bodies and Watch Structures as well as the top managers (CEO or equivalent position) and the Control Bodies and Watch Structures of their subsidiaries;
- ensure the prompt sending to eni's Internal Audit department of the reports received by them and relating to eni spa and its Unlisted Subsidiaries as well as Whistleblowing Reports with a Potentially Serious Impact for the Listed Subsidiaries and their subsidiaries.
- ensure the prompt sending to eni's Internal Audit department of Whistleblowing Reports with a Potentially Serious Impact, dismissed by their own Control Bodies and Watch Structures.

The Listed Subsidiaries, in order to enable eni's Board of Statutory Auditors to exercise its powers pursuant to Art.151, c.1, of the TUF, ensure the prompt sending to the eni's Board of Statutory Auditors of the Quarterly Whistleblowing Report, containing the reports made during the reference quarter, as well as those proposed for dismissal, approved by their Control Body and Watch Structure, highlighting any reports assessed as being of serious impact on the Internal Control and Risk Management System.

Furthermore, the Listed Subsidiaries promptly inform eni spa's Juridical Events Presidium Team (TEAMPEG) of any Whistleblowing Reports (including anonymous ones) with the requirements pursuant to par. 3.1 of Annex E "Judicial Events Presidium" – "Legal" MSG to activate the necessary activities.



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8. DISCIPLINARY MEASURES

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

With reference to the application of this regulatory instrument, in the event that, from the results of the investigation phase:

- “Bad faith” Reports emerge, the Whistleblowing Team, on the proposal of the eni Corporate Human Resources and Organization Department and in conjunction with the relevant HR Department in the case of employee involvement, will decide on any potential action to be taken against the employee, will monitor the implementation and ensures that the subject and/or company reported are promptly informed;
- there is evidence of alleged misconduct by one or more eni employees, the Internal Audit department will send the results of checks to the pertinent units/positions in compliance with *Annex B to the "Human Resources" process MSG - "Investigation of alleged misconduct by eni employees"* The Internal Audit department will periodically receive the assessments made in this regard from the pertinent Human Resources functions.

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 regards eni personnel that: (i) as a result of the verification of Whistleblowing Reports, is responsible for violating anti-corruption laws, the Anti-Corruption MSG and/or other internal or external regulations relevant to the SCIGR Whistleblowing Reports and/or AM Whistleblowing Reports, and/or (ii) intentionally fails to detect or report any breaches or threatens or takes reprisals against others who report violations. Disciplinary measures will be proportionate to the extent and severity of the misconduct found and may go as far as termination of employment.



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9. DOCUMENT MONITORING, STORAGE AND TRACEABILITY

The Internal Audit department shall independently examine and assess the internal audits in order to help verify compliance with the requirements of this annex on the basis of the annual audit plan, as approved by eni spa's Board of Directors.

All the units and functions involved in the activities falling under this regulatory instrument shall ensure the traceability of the information, each for the parts under its responsibility and using pertinent IT systems, and are responsible for filing and storing all documents produced, whether on paper or in electronic format, so that every step in the process may be properly tracked.

In order to ensure management and traceability of Whistleblowing Reports and their investigations, the Internal Audit department provides and updates the "*System for management, monitoring and presentation of reports*", in which the Whistleblowing Report files are recorded, ensuring that all related support documentation is archived.

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

The original hard and/or electronic copies of the document must be stored for at least 10 years.

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

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



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10. DISTRIBUTION AND ADOPTION

This regulatory instrument must be distributed to all those concerned.

For this purpose, subject to the forms of dissemination and implementation of the document in accordance with the "Regulatory System" MSG, the same is sent to:

- each member of the Board of Directors, the Board of Statutory Auditors and the Watch Structure, also in its capacity as eni spa's Code of Ethics Guarantor, by the Corporate Affairs and Governance Senior Executive Vice President;
- each member of the Board of Directors, the Board of Statutory Auditors and of the Watch Structure, also in its capacity as eni spa's Code of Ethics Guarantor, the individual subsidiaries, by the CEO/MD of the latter;
- every eni employee by means of notices in the spaces reserved for company communications.

This Annex can be viewed on the Intranet and Internet sites of eni spa and its Subsidiaries. Furthermore, each subsidiary will translate this regulation into the local language to improve diffusion and understanding of the document.

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

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

Furthermore, each subsidiary and the managers of the operational sites ensure the affixing of Appendix E.3 – Poster in places visible to eni and third party staff and translate it into the local language to improve diffusion and understanding of the document.



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11. PROCESSING OF PERSONAL DATA FOR PRIVACY PURPOSES

The Data Controller of personal data, as per Article 4, paragraph 1, letter f, and Article 28 of the Privacy Code (hereinafter, the **"Data Controller"**) in managing Whistleblowing Reports is the legal person (eni spa or Italian or foreign Subsidiary) who is responsible for the reports in which the data appears, in compliance with the rules outlined in eni's privacy Guidelines. In the case of Subsidiaries established in countries outside the European Union, they shall provide for the appointment of a Representative in Italy, pursuant to and in accordance with Article 5, paragraph 2, of the Privacy Code, as well as specifications outlined on the topic in the Privacy MSG.

The Data Processor referred to in Article 29 of the Privacy Code (hereinafter, the **"Data Processor"**), is the manager of the eni function in charge of managing Whistleblowing Reports (at the date of issue of this Annex represented by the Internal Audit unit appointed to manage Whistleblowing Reports), through a special act of appointment prepared by the Data Controller (as the manager responsible for compliance on the relevant Privacy matters) in accordance with the law and the rules outlined by the Privacy MSG.

The Data Processor will process the data in compliance with current regulations, Privacy Guidelines and as per instructions received from the Data Controller.

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

Attached for this purpose is the text with instructions (Article 13 of the Privacy Code) for the processing of personal data related to Whistleblowing Reports (Appendix E.1) and the form for obtaining consent (Appendix E.2), in the latest version of the legislative changes.



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

The Data Controllers must immediately, and in any case without delay, send the received Whistleblowing Reports to eni (Internal Audit department), according to the methods and procedures set forth in this regulatory instrument.



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12. LIST OF APPENDIXES

Appendix E. 1 - REPORTING PURSUANT TO ARTICLE 13 OF ITALIAN LEGISLATIVE DECREE NO. 196/2003 PERSONAL DATA PROTECTION CODE AS IT REGARDS WHISTLEBLOWING.

Appendix E. 2 - CONSENT FORM FOR THE PROCESSING OF PERSONAL DATA RELATED TO WHISTLEBLOWING.

Appendix E. 3 - POSTER



Annex E – Whistleblowing Reports

Appendix E.1

APPENDIX E. 1 – REPORTING PURSUANT TO ARTICLE 13 OF ITALIAN LEGISLATIVE DECREE NO. 196/2003 PERSONAL DATA PROTECTION CODE AS IT REGARDS WHISTLEBLOWING

Dear Sir or Madam,

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

Pursuant to Art. 13 of Italian Legislative Decree 30 June 2003, No. 196, and with regard to personal data that [*eni spa*²⁰] will acquire within the framework of the Annex of the Anti-Corruption MSG *"Whistleblowing Reports received (including anonymously) by eni and by its direct and indirect subsidiaries in Italy and abroad"* and subsequent updates, please be informed of the following:

1. Purposes of data processing.

The purpose of processing is for the correct and complete management of the Annex of the Anti-Corruption MSG called *"Whistleblowing Reports received (including anonymously) by eni spa and by its direct and indirect subsidiaries in Italy and abroad"* procedure, issued by eni spa with [...] and implemented by each Subsidiary by formal resolution and by all subsequent and follow-up activities.

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

2. Data controller.

The Data Controller is [*eni spa*²¹, with registered offices in _____ .]

3. Data processor.

²⁰ Enter the eni spa company name or subsidiary that is the Data Controller.

²¹ Enter the eni spa company name or subsidiary that is the Data Controller.



Annex E – Whistleblowing Reports

Appendix E.1

The Data Processor for data relating to Whistleblowing Reports, by virtue of appointment by the Data Controller, will manage the specific eni function responsible for relations with the Control Bodies within the Internal Audit²² function and, among other things, will ensure the management of Whistleblowing Reports received by eni spa and its subsidiaries in Italy and abroad.

4. Data Processing methods.

- a) Processing is carried out by means of a single or set of operations as stated in article 4, paragraph 1, letter a, Privacy Code: collection, recording, organization, conservation, consultation, processing, modification, selection, extraction, comparison, usage, interconnection, blocking, communication, deletion and destruction of the data;
- b) the processing of information concerning you will be based on principles of correctness, lawfulness, transparency and protection of confidentiality;
- c) operations can be performed with or without the aid of electronic or automated instruments;
- d) the processing is carried out by the data controller and/or data processor;
- e) the data controller ensures the adoption of security measures to ensure the protection of identification, sensitive and judicial personal data.

5. Types of data processed.

The processing of data may refer to, in addition to common personal data, sensitive personal data (information that may reveal *“racial or ethnic origin, religious, philosophical or other beliefs, political opinions, membership of parties, trade unions, associations or organizations of a religious, philosophical, political or trade-unionist character, as well as personal data disclosing health and sex life”*, article 4, paragraph 1, letter d, of the Privacy Code) or judicial data (*“personal data disclosing the measures in article 3, paragraph 1, letters from a) to o) and from r) to u), of Presidential Decree No. 313 of 14 November 2002, concerning the criminal record office, the register of offence-related*

²² On the date of appointment of the data processor, the aforementioned department is called DINAU/RAOC. Therefore any subsequent changes of unit name are safeguarded.



Annex E – Whistleblowing Reports

Appendix E.1

administrative sanctions and the relevant current charges, or the status of being either defendant or the subject of investigations pursuant to Sections 60 and 61 of the Criminal Procedure Code”, article 4, paragraph 1, letter e of the Privacy Code).

6. Data disclosure.

Without prejudice to its voluntary nature, the disclosure of shared personal data and sensitive records is strictly necessary for carrying out the activities referred to in paragraph 1.

Any refusal by the individual to give personal as required in paragraph 5 makes it impossible to fulfil the activities referred to in paragraph 1.

7. Personal Data Processing.

This data will be processed in compliance with article 4, paragraph 1 letter a) of the Privacy Code, by the data controller and/or by the eni spa function designated for this purpose and manages the whistleblowing process, which will provide all the necessary operations for processing purposes including through the incorporation of data into computerized and/or printed databases.

8. Communication and dissemination of data.

The personal data contained in the reports may be communicated and/or disseminated to the company bodies and physical persons of the offices and internal functions identified in Annex E of the Anti-Corruption MSG on *"Whistleblowing Reports received (including anonymously) by eni and by its direct and indirect subsidiaries in Italy and abroad"*, to the judicial Authority and eni's and/or its subsidiaries' Legal Affairs offices, to activate judicial and/or disciplinary measures with regard to the report, to other companies, Italian or foreign, that are eni subsidiaries and in which the information may be of interest or the subject of evaluation, to the auditing company and/or consultant for eni or eni's subsidiary.

With the exclusion of legal obligations and the safeguarding of the rights of the data controller or persons (physical or legal) that are in any case the subject of and/or involved in the Whistleblowing Report.



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Appendix E.1

9. Data Storage.

The original hard and/or electronic copies of the document regarding the Whistleblowing Reports must be stored for at least ten years.

10. Sending data abroad.

Personal data may be transferred to EU countries and to countries outside the European Union for the purposes referred to in paragraph 1.

11. Rights of the Data Subject.

Article 7 of the Privacy Code grants the exercise of certain rights, including obtaining confirmation from the data controller, of the existence of one's personal data, even if not yet recorded, and its availability in intelligible form; a data subject shall have the right to be informed of the source of the data, of the purposes and methods of the processing, of the logic applied to the processing, if it is carried out with the help of electronic means, of the identification data of the data controller, the data processor where designated, and of the entities to which the data may be communicated and which may get to know said data in their capacity as designated representative(s) in the State's territory, data processor(s) or person(s) in charge of the processing; a data subject shall also have the right to obtain updating, rectification, integration of the data, erasure, anonymization or blocking of data that have been processed unlawfully, including data whose retention is unnecessary for the purposes for which they have been collected or subsequently processed, as well as certification to the effect that the operations above have been notified, as also related to their contents, to the entities to whom or which the data were communicated or disseminated, unless this requirement proves impossible or involves a manifestly disproportionate effort compared with the right that is to be protected; the data controller shall have the right to object, on legitimate grounds, to the processing of personal data concerning him/her.

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



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Appendix E.1

In order to exercise your rights pursuant to Article 7 of the Code, please contact the aforementioned Data Processor at the following address: INAU/SFS Unit Manager, Internal Audit Department, eni spa, P.le Enrico Mattei No.1, 00144 Rome or send an email to privacysegnalazioni@com

12. Publication

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

A facsimile Declaration is attached, to be returned duly signed by way of consent and authorisation to process the data provided including their communication and/or circulation to the entities indicated.

[place], date _____



Annex E – Whistleblowing Reports Appendix E.2

APPENDIX E.2 – CONSENT FORM FOR THE PROCESSING OF PERSONAL DATA RELATED WHISTLEBLOWING

To the attention of:

*eni spa*²²

Subject: authorization and consent pursuant to Italian Legislative Decree No. 196 of 2003

Upon receipt of the report pursuant to article 13 of Italian Legislative Decree No. 196 of 2003, attached to this declaration and with regard to personal data which [*eni spa* ²³] comes to be in possession of within the framework of managing Whistleblowing Reports, the undersigned expressly consents to the processing of personal data, including sensitive data for the purposes and manner specified in the report, including the communication and/or circulation of said data in the manner and for the above mentioned purposes.

Place and date

Signature

²² Enter the eni spa company name or subsidiary that is the Data Controller.

²³ Enter the eni spa company name or subsidiary that is the Data Controller.



Annex E – Whistleblowing Reports

Appendix E.3

APPENDIX E.3 - POSTER

Do you want to report something to Eni?

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

What can you report: anything you feel could damage eni's reputation and respectability and that of its partners, herein including the behaviour of eni Personnel or external persons in relation to eni's interests that violate eni's Code of Ethics, laws or internal regulations or that can damage or cause prejudice, also only image related, to eni

How: through one of the following channels:

- by ordinary mail: eni spa, Internal Audit Department, P.le E. Mattei 1, 00144, Rome, Italy
- by fax to the number: +39 06 598.27335
- calling the voicemail: +39 06 598.27323
- by email: segnalazioni@eni.com
- through eni's site:
- http://www.eni.com/portal/tools/processSegnalazione.do?locale=it_IT
- in company locations that do not enable Internet access on all computers, the pertinent human resources employees guarantee the presence of alternative tools to collect reports (e.g. the so-called "yellow-boxes").

You can also anonymously lodge a report: eni guarantees absolute confidentiality and anonymity.

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



Annex E – Whistleblowing Reports

Appendix E.3

Retaliation is forbidden: Eni’s personnel will not be dismissed, demoted, suspended, threatened, bullied or discriminated against in any way in the workplace because they legally lodged a report in good faith.

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

