



Eni Global Energy Market S.p.A.
(EGEM)

**SENSITIVE ACTIVITIES AND SPECIFIC CONTROL
STANDARDS OF MODEL 231**

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1 Sensitive Activities

1.1. Sensitive Activities in relation to corruption crimes, also among private parties, and other offences against Public Administration

The Sensitive Activities in relation to corruption crimes, also among private parties, and other offences against Public Administration^{1 2} are:

1. Negotiation and finalisation of sales contracts³ also through organisation or participation in competitive procedures
2. Negotiation, finalisation and management of agreements aimed at the acquisition/renegotiation/renewal of concession agreements
3. Negotiation and finalisation aimed at the transfer of concessions
4. Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)
- NEW. Management of contracts - including subcontracting
5. Management of judicial and out-of-court disputes and arbitration proceedings⁴
6. Management of relationships with public authorities and Supervisory Authorities for the necessary fulfilment (e.g.regarding health and security, hiring⁵ and management of employees, etc.), as well as to any consequent checks/inspections
9. Request/acquisition and/or managing of subsidies, grants, loans, insurances or guarantees issued by public or private entities, as well as to any consequent checks/inspections
10. Management of relationships and obligations with public authorities for the request of authorizations/licenses/administrative

¹ Taking into account the similarities existing between the crimes and the possibility to compare the underlying illicit behaviors, the crime of corruption between private parties sanctioned under Art. 2635 of the Italian Civil Code (under Sect. 25-ter of the Decree 231/2001 as "Corporate Crimes") is included in the section ruling Corruption crimes sanctioned under Art. 318-322-bis of the Italian Criminal Code (ruled in Sect. 25 of the Decree 231/2001 as "Offences against Public Administration".

² For the purpose of present chapter, Sensitive Activities are considered, not only the areas of corporate activities where the risk of committing crimes underlying criminal liability relating to Corruption or other offenses against the Public Administration directly insists (and is, therefore, appropriately mitigated), but also the so-called "Supply Management Processes", that is the areas of corporate activities and processes that might be instrumental for the commission of these offenses, as they are functional to the creation of supplies used for bribing.

³ Sales contracts are considered those that generate revenues for the Company.

⁴ Alternative disputes resolution proceedings, including civil and commercial mediation.

⁵ Also refer, where applicable, to protected categories or whose employment is facilitated.

measures/applications for business activities and for possible consequent checks/verifications

11. Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks/verifications
12. Management of public entities' software or software provided by third parties on behalf of public authorities
13. Institutional relationships and relationships with other members of the Public Administration
14. Management of bank accounts, collections, payments and petty cash
16. Selection of the partners, negotiation, finalisation and management of joint venture contracts
18. Selection of the commercial network operators, commercial collaborations / co-marketing activities / activities in the field of research and development and financial partners and intermediaries, negotiation and finalisation of the related contracts
20. Management of offered/received gifts and hospitality
21. Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects
23. Selection of the partners, negotiation and finalisation of sponsorship contracts
24. Management of trading and shipping activities⁶: selection of counterparties and products⁷, negotiation and finalisation of contracts
25. Management of logistics and warehouse activities⁸, including transit of goods
26. Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties
27. Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel
28. Definition and assignment of performance goals
29. Credit management
31. Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings, including mining rights and investment management
32. Negotiation and finalisation of contracts related to real estate and registered movable property
43. Management of inside information and release of information to the public/financial community

⁶ For instance, trading operations might be related to: oil, oil products, gas and power, derivative instruments.

⁷ With reference to trading operations.

⁸ Stock might be related to: raw materials, half-finished products, end products, utilities, technical materials.

- 54. Management of production activities and realization and development of assets/products/solutions/technologies and instruments including packaging
- 56. Management of internal and external corporate communication
- 58. Management of training activities

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are: n. 1 *Negotiation and finalisation of sales contracts also through organisation or participation in competitive procedures*, n. 4 *Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)*, n. NEW *Management of contracts - including subcontracting*, n. 5 *Management of judicial and out-of-court disputes and arbitration proceedings*, n. 6 *Management of relationships with public authorities and Supervisory Authorities for the necessary fulfilment (e.g.regarding health and security, hiring⁹ and management of employees, etc..), as well as to any consequent checks/inspections*, n. 10 *Management of relationships and obligations with public authorities for the request of authorizations/licenses/administrative measures/applications for business activities and for possible consequent checks/verifications*, n. 11 *Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks/verifications*, n. 13 *Institutional relationships and relationships with other members of the Public Administration*, n. 14 *Management of bank accounts, collections, payments and petty cash*, n. 20 *Management of offered/received gifts and hospitality*, n. 21 *Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects*, n. 24 *Management of trading and shipping activities¹⁰: selection of counterparties and products¹¹, negotiation and finalisation of contracts*, n. 26 *Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties*, n. 27 *Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel*, n. 28 *Definition and assignment of performance goals*, n. 29 *Credit management*, n. 31 *Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings, including mining rights and investment management*, n. 32 *Negotiation and finalisation of contracts related to real estate and registered movable property*, n. 43 *Management of inside information and release of*

⁹ Also refer, where applicable, to protected categories or whose employment is facilitated.

¹⁰ For instance, trading operations might be related to: oil, oil products, gas and power, derivative instruments.

¹¹ With reference to trading operations.

information to the public/financial community, n. 56 Management of internal and external corporate communication, n. 58 Management of training activities.

1.2 Sensitive Activities in relation to corporate crimes

The Sensitive Activities in relation to corporate crimes are:

6. Management of relationships with public authorities and Supervisory Authorities for the necessary fulfilment (e.g.regarding health and security, hiring and management of employees, etc..), as well as to any consequent checks/inspections
36. Accounting management and drafting/approval of annual and half-yearly financial reports, (including the balance sheet and the consolidated financial statement), interim management statements or other corporate communications pertaining to the patrimonial, economic and financial position of the company
38. Management of the relationship with Shareholders, Firm of Auditors, Supervisory Board and Control and Risk Committee
39. Operations on share capital and destination of profits
40. Notification, drafting, participation, carrying out and reporting of Shareholders' meetings and Board of Directors' meetings
41. Holding of administrative offices, even by employees of Eni SpA, in subsidiary companies listed on Italian regulated markets or other European Union market or with stocks relevantly spread among the public, as well as those subject to the supervisory by Banca d'Italia, Consob and IVASS
51. Designation, appointment and carrying out of Administration and Control corporate bodies of companies and consortia participated by Eni SpA, as well as appointment of the management of Eni SpA
56. Management of internal and external corporate communication

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are: n. 6 *Management of relationships with public authorities and Supervisory Authorities for the necessary fulfilment (e.g.regarding health and security, hiring¹² and management of employees, etc..), as well as to any consequent checks/inspections*, n. 36 *Accounting management and drafting/approval of annual and half-yearly financial reports, (including the balance sheet and the consolidated financial statement), interim management statements or other corporate communications pertaining to the patrimonial, economic and financial position of the company*, n. 38 *Management of the relationship*

¹² Also refer, where applicable, to protected categories or whose employment is facilitated.

with Shareholders, Firm of Auditors, Supervisory Board and Control and Risk Committee, n. 39 Operations on share capital and destination of profits, n. 40 Notification, drafting, participation, carrying out and reporting of Shareholders' meetings and Board of Directors' meetings, n. 56 Management of internal and external corporate communication.

1.3 Sensitive Activities in relation to crimes for purposes of terrorism, subversion of the democratic order, laundering, as well as self-laundering of the proceeds of crime

The Sensitive Activities in relation to crimes for purposes of terrorism, subversion of the democratic order, laundering as well as self-laundering of the proceeds of crime are:

1. Negotiation and finalisation of sales contracts¹³ also through organisation or participation in competitive procedures
 2. Negotiation, finalisation and management of agreements aimed at the acquisition/renewal/renewal of concession agreements
 3. Negotiation and finalisation aimed at the transfer of concessions
 4. Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)
- NEW. Management of contracts - including subcontracting
14. Management of bank accounts, collections, payments and petty cash
 16. Selection of the partners, negotiation, finalisation and management of joint venture contracts
 18. Selection of the commercial network operators, commercial collaborations / co-marketing activities / activities in the field of research and development and financial partners and intermediaries, negotiation and finalisation of the related contracts
 20. Management of offered/received gifts and hospitality
 21. Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects
 23. Selection of the partners, negotiation and finalisation of sponsorship contracts
 24. Management of trading¹⁴ and shipping activities: selection of counterparties and products¹⁵, negotiation and finalisation of contracts

¹³ Sales contracts are considered those that generate revenues for the Company.

¹⁴ For instance, trading operations might be related to: oil, oil products, gas and power, derivative instruments.

¹⁵ With reference to trading operations.

25. Management of logistics and warehouse activities¹⁶, including transit of goods
26. Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties
27. Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel
28. Definition and assignment of performance goals
29. Credit management
31. Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings, including mining rights and investment management
32. Negotiation and finalisation of contracts related to real estate and registered movable property
54. Management of production activities and realization and development of assets/products/solutions/technologies and instruments including packaging
64. Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)
66. Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are: n. 1 *Negotiation and finalisation of sales contracts also through organisation or participation in competitive procedures*, n. 4 *Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)*, n. NEW *Management of contracts - including subcontracting*, n. 14 *Management of bank accounts, collections, payments and petty cash*, n. 20 *Management of offered/received gifts and hospitality*, n. 21 *Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects*, n. 24 *Management of trading¹⁷ and shipping activities: selection of counterparties and products¹⁸, negotiation and finalisation of contracts*, n. 26 *Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties*, n. 27 *Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel*, n.

¹⁶ Stock might be related to: raw materials, half-finished products, end products, utilities, technical materials.

¹⁷ For instance, trading operations might be related to: oil, oil products, gas and power, derivative instruments.

¹⁸ With reference to trading operations.

28 *Definition and assignment of performance goals*, n. 29 *Credit management*, n. 31 *Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings, including mining rights and investment management*, n. 32 *Negotiation and finalisation of contracts related to real estate and registered movable property*, n. 64 *Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)*, n. 66 *Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system*.

1.4 Sensitive Activities in relation to crimes against individual personality¹⁹ and to crimes of employing a foreign citizen without a valid residence permit²⁰

The Sensitive Activities in relation to crimes against the individual personality and to crimes of employing a foreign citizen without a valid residence permit are:

4. Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)

NEW. Management of contracts - including subcontracting

16. Selection of the partners, negotiation, finalisation and management of joint venture contracts
18. Selection of the commercial network operators, commercial collaborations / co-marketing activities / activities in the field of research and development and financial partners and intermediaries, negotiation and finalisation of the related contracts
21. Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects
23. Selection of the partners, negotiation and finalisation of sponsorship contracts
24. Management of trading²¹ and shipping activities: selection of counterparties and products²², negotiation and finalisation of contracts
27. Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel
47. Management of social activities and welfare initiatives
56. Management of internal and external corporate communication
64. Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)

¹⁹ The Sensitive Activities reported in this chapter, as well as related specific control standards, take into account the regulatory updates introduced by Italian Law October 1st, 2012, n. 172 (implementing the "Lanzarote Convention").

²⁰ As regard the mitigation of illicit brokering and labour exploitation, with reference to the exploitation index related to the breach of rules on safety and hygiene at work, refer to the section of manslaughter and non-intentional serious or very serious injuries arising out of the breach of accident prevention laws and regulations as well as laws and regulations on health protection at work.

²¹ For instance, trading operations might be related to: oil, oil products, gas and power, derivative instruments.

²² With reference to trading operations.

66. Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are: n. 4 *Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)*, n. NEW *Management of contracts - including subcontracting*, n. 21 *Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects*, n. 24 *Management of trading²³ and shipping activities: selection of counterparties and products²⁴*, negotiation and finalisation of contracts, n. 27 *Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel*, n. 47 *Management of social activities and welfare initiatives*, n. 56 *Management of internal and external corporate communication*, n. 64 *Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)*, n. 66 *Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system.*

1.5 Sensitive Activities in relation to market abuse crimes/administrative misdemeanours

The Sensitive Activities in relation to market abuse crimes/administrative misdemeanours are:

43. Management of inside information²⁵ and release of information to the public/financial community

²³ For instance, trading operations might be related to: oil, oil products, gas and power, derivative instruments.

²⁴ With reference to trading operations.

²⁵ Inside information shall comprise the following types of information:

- of precise nature;
- which has not been made public;
- relating, directly or indirectly, to one or more issuers or to one or more financial instruments or commodity derivative or related spot commodity contracts or emission allowances or related auction products;
- which, if it were made public, would be likely to have a significant effect on the prices of those financial instruments or on the prices of related derivative financial instruments (information that a reasonable investor would probably use as one of the elements on which to base their investment decisions) and - for the information relating to commodity derivative or directly related spot commodity contract - which can reasonably be expected to be disclosed or to be compulsorily disclosed to the public.

An intermediate step in a prolonged process may also be deemed an inside information if it meets the criteria defined above.

44. Management of financial instruments transactions²⁶
46. Management of spot commodity contracts²⁷

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are n. 43 *Management of inside information*²⁸ and *release of information to the public/financial community*,

²⁶ Financial instruments, pursuant to the market abuse regulation, are the following:

- 1) Securities;
- 2) Money-market instruments;
- 3) Units in collective investment undertakings;
- 4) Options, futures, swaps, futures contracts on interest rates and other derivative contracts linked to securities, currencies, interest rates or returns, emission allowances or other derivatives, financial indices or measures that may be settled by the physical delivery of the underlying asset or by cash payment of differentials;
- 5) Options, futures, swaps, forwards and any other derivative contracts relating to commodities settlement of which is by payment of the differentials in cash or may be settled in cash at the discretion of one of the parties (for reasons other than default or other event leading to cancellation of the contract);
- 6) Options, futures, swaps, and any other derivative contract relating to commodities that can be physically settled provided that they are traded on a regulated market, a MTF, or an OTF, except for wholesale energy products traded on an OTF that must be physically settled;
- 7) Options, futures, swaps, forwards and any other derivative contracts relating to commodities, that can be physically settled not otherwise mentioned in point 6 of this Section and not being for commercial purposes, which have the characteristics of other derivative financial instruments;
- 8) Derivative instruments for the transfer of credit risk;
- 9) Contracts for difference;
- 10) Options, futures, swaps, forward rate agreements and any other derivative contracts relating to climatic variables, freight rates or inflation rates or other official economic statistics, settlement of which is by payment of the differentials in cash or may be settled in cash at the discretion of one of the parties (for reasons other than by reason of default or other event leading to cancellation of the contract), as well as any other derivative contracts relating to assets, rights, obligations, indices and measures not otherwise mentioned in this Section, which have the characteristics of other derivative financial instruments, having regard to whether, inter alia, they are traded on a regulated market, OTF, or an MTF;
- 11) Emission allowances consisting of any units recognised for compliance with the requirements of Directive 2003/87/EC (Emissions Trading Scheme).

²⁷ "Spot contract" means a contract, not a financial instrument, traded either in a spot market or over-the-counter for the delivery of a commodity that may be delivered either spot or forward. The following are included in the definition of "spot market": i) a market in which the goods traded are promptly delivered and their payment is made at the same time; ii) any non-financial markets such as futures markets for goods.

²⁸ Inside information shall comprise the following types of information:

- of precise nature;
- which has not been made public;
- relating, directly or indirectly, to one or more issuers or to one or more financial instruments or commodity derivative or related spot commodity contracts or emission allowances or related auction products;
- which, if it were made public, would be likely to have a significant effect on the prices of those financial instruments or on the prices of related derivative financial instruments (information that a reasonable investor would probably use as one of the elements on which to base their investment decisions) and - for the information relating to commodity derivative or directly related spot commodity contract - which can reasonably be expected to be disclosed or to be compulsorily disclosed to the public.

An intermediate step in a prolonged process may also be deemed an inside information if it meets the criteria defined above.

n. 44 *Management of financial instruments transactions*²⁹, n. 46 *Management of spot commodity contracts*³⁰.

1.6 Sensitive Activities in relation to organized crimes - transnational crimes and offences aimed at impeding law enforcement³¹

The Sensitive Activities in relation to organized crimes - transnational crimes³² and offences aimed at impeding law enforcement are:

²⁹ Financial instruments, pursuant to the market abuse regulation, are the following:

- 1) Securities;
- 2) Money-market instruments;
- 3) Units in collective investment undertakings;
- 4) Options, futures, swaps, futures contracts on interest rates and other derivative contracts linked to securities, currencies, interest rates or returns, emission allowances or other derivatives, financial indices or measures that may be settled by the physical delivery of the underlying asset or by cash payment of differentials;
- 5) Options, futures, swaps, forwards and any other derivative contracts relating to commodities settlement of which is by payment of the differentials in cash or may be settled in cash at the discretion of one of the parties (for reasons other than default or other event leading to cancellation of the contract);
- 6) Options, futures, swaps, and any other derivative contract relating to commodities that can be physically settled provided that they are traded on a regulated market, a MTF, or an OTF, except for wholesale energy products traded on an OTF that must be physically settled;
- 7) Options, futures, swaps, forwards and any other derivative contracts relating to commodities, that can be physically settled not otherwise mentioned in point 6 of this Section and not being for commercial purposes, which have the characteristics of other derivative financial instruments;
- 8) Derivative instruments for the transfer of credit risk;
- 9) Contracts for difference;
- 10) Options, futures, swaps, forward rate agreements and any other derivative contracts relating to climatic variables, freight rates or inflation rates or other official economic statistics, settlement of which is by payment of the differentials in cash or may be settled in cash at the discretion of one of the parties (for reasons other than by reason of default or other event leading to cancellation of the contract), as well as any other derivative contracts relating to assets, rights, obligations, indices and measures not otherwise mentioned in this Section, which have the characteristics of other derivative financial instruments, having regard to whether, inter alia, they are traded on a regulated market, OTF, or an MTF;
- 11) Emission allowances consisting of any units recognised for compliance with the requirements of Directive 2003/87/EC (Emissions Trading Scheme).

³⁰ "Spot contract" means a contract, not a financial instrument, traded either in a spot market or over-the-counter for the delivery of a commodity that may be delivered either spot or forward. The following are included in the definition of "spot market": i) a market in which the goods traded are promptly delivered and their payment is made at the same time; ii) any non-financial markets such as futures markets for goods.

³¹ The Sensitive Activities reported in this chapter, as well as related specific control standards, take into account the regulatory updates introduced by Italian Law October 1st, 2012, n. 172 (implementing the "Lanzarote Convention").

³² "Transnational activities" are the activities having one or more of the following characteristics: (i) they are carried out in more than one Country; (ii) they are carried out in one Country, but a substantial part of their drafting, planning, management or control is performed in another Country; (iii) they are carried out in one Country, but their performance involves parties operating in more than one Country; (iv) they are carried out in one Country, but they have substantial effects in another Country. This definition is extended to all the other sensitive activities in relation to transnational crimes.

1. Negotiation and finalisation of sales contracts³³ also through organisation or participation in competitive procedures
2. Negotiation, finalisation and management of agreements aimed at the acquisition/renewal/renewal of concession agreements
3. Negotiation and finalisation aimed at the transfer of concessions
4. Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)

NEW. Management of contracts - including subcontracting

5. Management of judicial and out-of-court disputes and arbitration proceedings³⁴
14. Management of bank accounts, collections, payments and petty cash
16. Selection of the partners, negotiation, finalisation and management of joint venture contracts
18. Selection of the commercial network operators, commercial collaborations / co-marketing activities / activities in the field of research and development and financial partners and intermediaries, negotiation and finalisation of the related contracts
20. Management of offered/received gifts and hospitality
21. Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects
23. Selection of the partners, negotiation and finalisation of sponsorship contracts
24. Management of trading³⁵ and shipping activities: selection of counterparties and products³⁶ , negotiation and finalisation of contracts
25. Management of logistics and warehouse activities³⁷ , including transit of goods
26. Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties
27. Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel
28. Definition and assignment of performance goals
29. Credit management

³³ Sales contracts are considered those that generate revenues for the Company.

³⁴ Alternative disputes resolution proceedings, including civil and commercial mediation.

³⁵ For instance, trading operations might be related to: oil, oil products, gas and power, derivative instruments.

³⁶ With reference to trading operations.

³⁷ Stock might be related to: raw materials, half-finished products, end products, utilities, technical materials.

31. Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings, including mining rights and investment management
32. Negotiation and finalisation of contracts related to real estate and registered movable property
47. Management of social activities and welfare initiatives
50. Management of activities aimed at allowing the entry of employees or third parties into the territory of a State
51. Designation, appointment and carrying out of Administration³⁸ and Control corporate bodies³⁹ of companies and consortia participated by Eni SpA ⁴⁰, as well as appointment of the management of Eni SpA
52. Management of physical access to headquarter offices, production and extraction sites
53. Management of activities related to the armed security
56. Management of internal and external corporate communication
58. Management of training activities
64. Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)
66. Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are: n.1 *Negotiation and finalisation of sales contracts⁴¹ also through organisation or participation in competitive procedures*, n. 4 *Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)*, n. NEW *Management of contracts - including subcontracting*, n. 5 *Management of judicial and out-of-court disputes and arbitration proceedings*, n. 14 *Management of bank accounts, collections, payments and petty cash*, n. 20 *Management of offered/received gifts and hospitality*, n. 21 *Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects*,

³⁸ Administration corporate body is the Board of Directors, Sole Administrator, or equivalent body appointed in Italy or abroad, entitled to the management of the Company.

³⁹ Control corporate body is the Board of Statutory Auditors, Sole Statutory Auditor or equivalent body appointed in Italy or abroad, entitled with the supervision of the management of the Company.

⁴⁰ Management of the Company are first of management which report to the CEO of the Company, Directors and proxy holders with spending powers.

⁴¹ Sales contracts are considered those that generate revenues for the Company.

n. 24 *Management of trading⁴² and shipping activities: selection of counterparties and products⁴³, negotiation and finalisation of contracts*, n. 26 *Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties*, n. 27 *Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel*, n. 28 *Definition and assignment of performance goals*, n. 29 *Credit management*, n. 31 *Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings, including mining rights and investment management*, n. 32 *Negotiation and finalisation of contracts related to real estate and registered movable property*, n. 47 *Management of social activities and welfare initiatives*, n. 50 *Management of activities aimed at allowing the entry of employees or third parties into the territory of a State*, n. 52 *Management of physical access to headquarter offices, production and extraction sites*, n. 56 *Management of internal and external corporate communication*, n. 58 *Management of training activities*, n. 64 *Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)*, n. 66 *Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system*.

1.7 Sensitive Activities in relation to manslaughter and non-intentional serious or very serious injuries arising out of the breach of accident prevention laws and regulations as well as laws and regulations on health protection at work

The Sensitive Activities in relation to manslaughter and non-intentional serious or very serious injuries arising out of the breach of accident prevention laws and regulations as well as laws and regulations on health protection at work are:

- NEW. Management of contracts - including subcontracting
- 52. Management of physical access to headquarter offices, production and extraction sites
- NEWHSE1. Planning of the health, safety and environment management system
- NEWHSE2 Support in the implementation of the health, safety and environment management system

⁴² For instance, trading operations might be related to: oil, oil products, gas and power, derivative instruments.

⁴³ With reference to trading operations.

NEWHSE3 Operational activities of the health, safety and environment management system

NEWHSE4. Performance evaluation of the health, safety and environmental management system

NEWHSE5. Improvement of the health, safety and environment management system

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are: n. NEW *Management of contracts - including subcontracting*, n. 52 *Management of physical access to headquarter offices, production and extraction sites*, n. NEWHSE1 *Planning of the health, safety and environment management system*, n. NEWHSE2 *Support in the implementation of the health, safety and environment management system*, n. NEWHSE3 *Operational activities of the health, safety and environment management system*, n. NEWHSE4 *Performance evaluation of the health, safety and environmental management system*, n. NEWHSE5 *Improvement of the health, safety and environment management system*.

1.8 Sensitive Activities in relation to cybercrimes and unlawful data processing

The Sensitive Activities in relation to cybercrimes and unlawful data processing are:

4. Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)
12. Management of public entities' software or software provided by third parties on behalf of public authorities
60. Access to a computer or telematic system of Eni and/or to the underlying infrastructure, and access and IT management of documents with evidentiary value by internal and external users
64. Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)
65. Assignment and utilization of ICT resources for individual use by internal and external users
66. Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are: n. 4 *Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)*, n. 60 *Access to a computer or telematic system of Eni and/or to the underlying infrastructure, and access and IT management of documents with evidentiary value by internal and external users*, n. 64 *Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)*, n. 65 *Assignment and utilization of ICT resources for individual use by internal and external users*, n. 66 *Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system*.

1.9 Sensitive Activities in relation to counterfeiting offences and crimes against industry and trade

The Sensitive Activities in relation to counterfeiting offences and crimes against industry and trade are:

1. Negotiation and finalisation of sales contracts⁴⁴ also through organisation or participation in competitive procedures
 2. Negotiation, finalisation and management of agreements aimed at the acquisition/renewal/renewal of concession agreements
 3. Negotiation and finalisation aimed at the transfer of concessions
 4. Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)²⁵. Management of logistics and warehouse activities , including transit of goods
- NEW. Management of contracts - including subcontracting
25. Management of logistics and warehouse activities⁴⁵ , including transit of goods
 54. Management of production activities and realization and development of assets/products/solutions/technologies and instruments including packaging
 55. Acquisition / sale, claim/registration and management of trademarks, patents, designs, models or other titles or industrial property rights
 56. Management of internal and external corporate communication

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are: n. 1 *Negotiation and finalisation of sales contracts also through organisation or participation in competitive procedures*, n. 4 *Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)*, n. NEW *Management of contracts - including subcontracting*, n. 56 *Management of internal and external corporate communication*.

⁴⁴ Sales contracts are considered those that generate revenues for the Company.

⁴⁵ Stock might be related to: raw materials, half-finished products, end products, utilities, technical materials.

1.10 Sensitive Activities in relation to copyright crimes

The Sensitive Activities that are considered to be sensitive in relation to copyright crimes are:

4. Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)
- NEW. Management of contracts - including subcontracting
56. Management of internal and external corporate communication
58. Management of training activities
60. Access to a computer or telematic system of Eni and/or to the underlying infrastructure, and access and IT management of documents with evidentiary value by internal and external users
62. Management of activities of ICT asset classification⁴⁶(computer software)
64. Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)
65. Assignment and utilization of ICT resources for individual use by internal and external users

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are: n. 4 *Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)*, n. NEW *Management of contracts - including subcontracting*, n. 56 *Management of internal and external corporate communication*, n. 58 *Management of training activities*, n. 60 *Access to a computer or telematic system of Eni and/or to the underlying infrastructure, and access and IT management of documents with evidentiary value by internal and external users*, n. 62 *Management of activities of ICT asset classification (computer software)*, n. 64 *Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)*, n. 65 *Assignment and utilization of ICT resources for individual use by internal and external users*.

⁴⁶ Assets are defined as logical assets such as computer programs

1.11 Sensitive Activities in relation to environmental crimes

Activities that are considered to be sensitive in relation to environmental crimes are:

- NEW. Management of contracts - including subcontracting
- NEWHSE1. Planning of the health, safety and environment management system
- NEWHSE2. Support in the implementation of the health, safety and environment management system
- NEWHSE3. Operational activities of the health, safety and environment management system
- NEWHSE4. Performance evaluation of the health, safety and environmental management system
- NEWHSE5. Improvement of the health, safety and environment management system

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are: n. *NEW Management of contracts - including subcontracting*, n. *NEWHSE1 Planning of the health, safety and environment management system*, n. *NEWHSE2 Support in the implementation of the health, safety and environment management system*, n. *NEWHSE3 Operational activities of the health, safety and environment management system*, n. *NEWHSE4 Performance evaluation of the health, safety and environmental management system*, n. *NEWHSE5 Improvement of the health, safety and environment management system*.

1.12 Sensitive Activities in relation to tax crimes

The Sensitive Activities that are considered to be sensitive in relation to tax crimes are:

1. Negotiation and finalisation of sales contracts⁴⁷ also through organisation or participation in competitive procedures
 2. Negotiation, finalisation and management of agreements aimed at the acquisition/renewal/renewal of concession agreements
 3. Negotiation and finalisation aimed at the transfer of concessions
 4. Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)
- NEW. Management of contracts - including subcontracting

⁴⁷ Sales contracts are considered those that generate revenues for the Company.

11. Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks/verifications
14. Management of bank accounts, collections, payments and petty cash
16. Selection of the partners, negotiation, finalisation and management of joint venture contracts
18. Selection of the commercial network operators, commercial collaborations / co-marketing activities / activities in the field of research and development and financial partners and intermediaries, negotiation and finalisation of the related contracts
20. Management of offered/received gifts and hospitality
21. Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects
23. Selection of the partners, negotiation and finalisation of sponsorship contracts
24. Management of trading and shipping activities⁴⁸: selection of counterparties and products⁴⁹ , negotiation and finalisation of contracts
25. Management of logistics and warehouse activities⁵⁰ , including transit of goods
26. Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties
27. Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel
29. Credit management
31. Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings, including mining rights and investment management
32. Negotiation and finalisation of contracts related to real estate and registered movable property
36. Accounting management and drafting/approval of annual and half-yearly financial reports, (including the balance sheet and the consolidated financial statement), interim management statements or other corporate communications pertaining to the patrimonial, economic and financial position of the company
39. Operations on share capital and destination of profits
44. Management of financial instruments transactions
55. Acquisition / sale, claim/registration and management of trademarks, patents, designs, models or other titles or industrial property rights

⁴⁸ For instance, trading operations might be related to: oil, oil products, gas and power, derivative instruments.

⁴⁹ With reference to trading operations.

⁵⁰ Stock might be related to: raw materials, half-finished products, end products, utilities, technical materials.

60. Access to a computer or telematic system of Eni and/or to the underlying infrastructure, and access and IT management of documents with evidentiary value by internal and external users

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are: n. 1 *Negotiation and finalisation of sales contracts also through organisation or participation in competitive procedures*, n. 4 *Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)*, n. NEW *Management of contracts - including subcontracting*, n. 11 *Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks/verifications*, n. 14 *Management of bank accounts, collections, payments and petty cash*, n. 20 *Management of offered/received gifts and hospitality*, n. 21 *Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects*, n. 24 *Management of trading and shipping activities⁵¹: selection of counterparties and products⁵²*, negotiation and finalisation of contracts, n. 26 *Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties*, n. 27 *Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel*, n. 29 *Credit management*, n. 31 *Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings, including mining rights and investment management*, n. 32 *Negotiation and finalisation of contracts related to real estate and registered movable property*, n. 36 *Accounting management and drafting/approval of annual and half-yearly financial reports, (including the balance sheet and the consolidated financial statement), interim management statements or other corporate communications pertaining to the patrimonial, economic and financial position of the company*, n. 39 *Operations on share capital and destination of profits*, n. 44 *Management of financial instruments transactions*, n. 60 *Access to a computer or telematic system of Eni and/or to the underlying infrastructure, and access and IT management of documents with evidentiary value by internal and external users.*

1.13 Sensitive Activities in relation to smuggling crimes

The Sensitive Activities that are considered to be sensitive in relation to smuggling crimes are:

⁵¹ For instance, trading operations might be related to: oil, oil products, gas and power, derivative instruments.

⁵² With reference to trading operations.

1. Negotiation and finalisation of sales contracts⁵³ also through organisation or participation in competitive procedures
 4. Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)
- NEW. Management of contracts - including subcontracting
11. Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks/verifications
 24. Management of trading and shipping activities: selection of counterparties and products, negotiation and finalisation of contracts
 25. Management of logistics and warehouse activities, including transit of goods

The Risk Assessment carried out showed that sensitive activities above currently existing within the Company are n. 1 *Negotiation and finalisation of sales contracts⁵⁴ also through organisation or participation in competitive procedures*, n. 4 *Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)*, n. NEW *Management of contracts - including subcontracting*, n. 11 *Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks/verifications*, n. 24 *Management of trading and shipping activities: selection of counterparties and products, negotiation and finalisation of contracts*.

⁵³ Sales contracts are considered those that generate revenues for the Company.

⁵⁴ Sales contracts are considered those that generate revenues for the Company.

2 Specific Control Standard

2.1 Specific Control Standards in relation to corruption crimes, also among private parties, and other offences against Public Administration

CO1. Selection, hiring, employment and administrative management of personnel:

adoption of one or more regulatory and/or organisational procedures that, with reference to the selection, hiring, employment and administrative management of personnel, provide:

- a) an employment planning process that takes into account the necessities;
- b) the definition of minimum requirements (profile) necessary in order to hold the job;
- c) the definition of the related compensation level in line with the quantity and quality of the requested work performance and with the reference to the provisions of National or local Collective Labour Agreements / applicable salary scales (if available);
- d) the definition of a selection process that provides for:
 - i) the prohibition of selecting children less than the age of completion of compulsory education;
 - ii) the research for several candidates, in consideration of the vacant position complexity;
 - iii) the management of conflicts of interest between the selector and the candidate;
 - iv) the verification, through different screening phases, of the coherence between candidates and the role to be hold;
- e) the execution of pre-hiring checks⁵⁵ aimed at preventing the rise of prejudicial situations, that might expose the Company to the risk of committing a crime underlying a corporate administrative liability (with particular reference to the existence of criminal lawsuit/lis pendens, conflicts of interest/relations that might interfere with public officials, persons appointed for public services operating in activities in which the Company has a concrete interest as well as with business top managers, associations of businesses, foundations, associations and other private bodies, also without legal entity, that carry out professional and business activity with particular interest to the

⁵⁵ In case of foreign legislations, pre-hiring checks are carried out in respect to what established by local laws.

Company, the lack, in case of non-EU countries citizens, of a valid residence permit);

- f) the definition of possible circumstances that might impede the hiring, as well as different circumstances that only constitutes "remarks", after the completion of pre-hiring checks;
- g) the hiring authorisation by adequate hierarchical levels;
- h) the modalities of opening and management of employees registry;
- i) systems - automated systems as well - that guarantees traceability of presence recording, in accordance with applicable legislation;
- j) the verification of the correspondence of wages paid in line with the quantity and quality of the work performance carried out and in compliance with the provisions of National or local Collective Labour Agreements / applicable salary scales (if available);
- k) in case of employment of non-EU countries citizens, the verification of existence and holding of the requirements and of the compliance to the regulations related to validity of the residence permit;
- l) the verification regarding the observance of law provisions concerning work performance in line with normal working hours and with the enjoyment of vacation, rest periods and leave (e.g. for marriage, maternity, etc.) and actions to carry out in case of possible deviations;
- m) the use of audio-visual systems and other instruments from which derives also the possibility of remote control, in accordance with law provisions in force, as well as the use of respectable and no-degrading accommodation.
- n) verification of the correct treatment of the termination of employment, in line with the criteria defined, and the correctness of the amounts paid, in line with those due
- o) the termination of employment's approval by adequate authorisation levels

CO2. Procurement of goods, services and intellectual works:

adoption of one or more regulatory and/or organisational procedures that, with reference to the procurement of goods, services and intellectual works, provide:

- a) the arrangement and authorisation of the purchase request as well as the modalities according to which the amount of the payment due has been estimated;

- b) (where applicable) the definition of the assumptions to claim a service from such counterparties;
- c) the definition of criteria and modalities for contract awarding (i.e. publication of call for tenders, single/sole source supplier, short vendor list, direct award, procurement in emergency conditions, resort to subcontracting and relative limits etc.);
- d) the requirements for the recourse to "direct award" procedure adequately justified, documented and subject to suitable control and authorisation systems at adequate hierarchical level;
- e) the modalities and the definition of criteria for the arrangement and approval of the invitation to tender⁵⁶;
- f) the modalities for publication of the call for tender⁵⁷;
- g) the modalities of definition and approval of possible short vendor list;
- h) in case of competitive procedures, the definition of criteria for predisposition and authorisation of the offer request, including the definition of the technical features (taking into account the best available technologies for the protection of environment, health and safety) and of the technical and commercial conditions;
- i) the use of criteria for offers' evaluation inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
- j) the evaluation of the adequacy of the overall bid;
- k) the definition of criteria and related modalities for evaluating the adequacy of the bid's economic value with regard to forecasted labour and safety costs related to the services that are the subject of the contract, and, if the bid appears abnormally low, the evaluation of written justifications and related documents supplied with the bid;
- l) in case of direct award, a principle of rotation for goods, services and intellectual works suppliers included in the qualified suppliers register;
- m) the definition of criteria for rotation of personnel involved in the procurement process⁵⁸ centralised to dedicated procurement functions;
- n) adequate monitoring systems, in order to guarantee a correct and functional vendor list suppliers' rotation;

⁵⁶ Wherever the invitation to tender is regulated by specific legislative provisions or applicable prescriptive procedures.

⁵⁷ Please refer to previous footnote.

⁵⁸ Wherever the procurement has been carried out by a different person than the requesting unit.

- o) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- p) the contract approval by adequate authorisation levels;
- q) the inclusion of clauses, in contracts with food suppliers, which provide the compliance with the minimum requisites established by law in the production and labelling.

CO3. Reference Lists: adoption of one or more regulatory and/or organizational procedures that, within the context of the sensitive activities in respect of which this control is applicable to, provide the obligation to carry out checks on the counterparties with the aim to verify their presence in the so-called "Reference Lists".

In case of a positive outcome of the control, the obligation to refrain from maintaining relations with the aforementioned third party if the grounds for registration in the "Reference Lists" is connected to circumstances/facts of the same type/nature of those relevant to Legislative Decree no. 231/01.

CO4. Management of collections, payments and petty cash: adoption of one or more regulatory and/or organizational procedures that, within the management of collections, payments and petty cash context, provide:

- a) the ban for the use of cash or other financial instrument in bearer form (in consideration of possible exceptions arising from operative/managerial needs objectively encountered, with reference to limited amounts and provided within the law), for any operation of collection, payment, funds transfer, and any other use of financial resources, as well as the ban for the use of bank accounts or deposits anonymous or with false registration;
- b) the obligation to:
 - i) use financial operators that are qualified to carry out each of the operations referred to in letter a);
 - ii) recur, within the management of financial transaction, only to operators that have proved to be equipped with manual and computer based and/or telematic controls aimed at preventing money laundering events;
- c) the check of payments' recipients;

- d) the check of the correspondence between the financial transaction performed and the related supporting documentation available;
- e) the ban to request/perform/receive payments to external suppliers and collaborators in a third country⁵⁹ different from: i) the parties ii) the recipient/disponer of the payment, iii) that of performance of the contract .

With reference to petty cash operations, such procedure shall provide:

- f) the modalities for petty cash utilization (including the types of expenses and utilization limits);
- g) the petty cash balance periodic reconciliations with the balance registered in the petty cash ledger.

CO7. Management of the activities related to opening and closing of bank accounts and financial resources transfer: adoption of one or more regulatory and/or organizational procedures that:

with reference to the activities of opening and closing of bank accounts, provide:

- a) the operative instructions for opening and closing of current accounts opened with banks and financial institutions;
- b) the bank accounts periodic reconciliations.

With reference to financial resources transfer between either current accounts of companies of the Group or accounts of the same Company, provide:

- c) criteria and related execution methods.

CO8. Non profit and social projects initiatives: adoption of one or more regulatory and/or organizational procedures that, with reference to non profit initiatives, provide:

- a) the elaboration, evaluation and approval of a budget allocated to non profit initiatives;
- b) the rules and responsibilities for the distribution of a non profit initiative loaded, or not, by charges for the beneficiary;
- c) the authorization of any extra-budget initiatives by adequate authorisation levels;

⁵⁹ For the purpose of the ban application third countries are not considered:

- those states where a company/entity, counterparty of the company, has established its centralized treasury and/or where it has established, wholly or in part, its headquarters, offices or operational units functional and necessary for the execution of the contract, or
- those states in relation to which the following requisites occur jointly: (i) it is not a "High-Risk Jurisdiction" identified by the FATF / FATF and (ii) the bank details are entered by the contractual counterparty in the contract and / or in Eni's information tools.

- d) the reporting of all the final data of the initiatives;
- e) in case of non profit initiatives loaded by charges for the beneficiary, the instructions and the criteria to verify and monitor the correct use from the beneficiary of such initiatives.
- f) the existence of a connection of social projects to business objectives;
- g) the counterparty's commitment to compliance with applicable control principles/ethical rules/legal requirements in the conduct of business.

CO9. Sponsorships: adoption of one or more regulatory and/or organizational procedures that, with reference to sponsorships, provide:

- a) the request and the preliminary evaluation of the sponsorships with reference, among others, to the underlying reasons for the requests and the benefits for the Company;
- b) standardised contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and the actions required in case of potential deviations from the pre-established contractual conditions;
- c) the approval of the contract by adequate authorisation levels;

CO10. Management of purchase contracts: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of contracts for the purchase of goods, services and intellectual works, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check of the consistency between the delivery orders/work orders and the parameters set by the contract;
- e) in case of service agreement, the subscription of the delivery orders/work orders by adequate proxy holder;

- f) the check of the conformity between the characteristics of purchased goods, works and services, and the conditions set by the delivery orders/work orders/contract;
- g) for the purpose of recognizing the agreed fees, the verification of the conformity of the service received / execution of the contract / agreement with the content of the same;
- h) the modalities and the criteria for registration of debit notes or credit notes received from suppliers;
- i) the verification - during the phase of reception of devices containing computer programs, databases, phonograms or videograms of musical, film and audiovisual works and/or sequences of moving images – the presence of the marking provided by institutions in charge of copyright surveillance or of the exemption form this duty.
- j) activation of the subcontract by the contract manager on the basis of a specific declaration issued by the contractor / supplier with which it confirms that it has verified the persistence of the requirements presented in the offer by the subcontractor;
- k) authorization of the subcontract by specific company figures identified in the contractual strategy and within the limits indicated in the contract itself (e.g. activities / supplies that can be subcontracted, percentage or maximum value that can be subcontracted, etc.) as well as by the relevant legislation;
- l) periodic monitoring, according to the procedures provided for in the contract, of compliance by the contractor / supplier with the subcontract thresholds envisaged.

CO11. Contracts with commercial networks operators, with partner for commercial collaborations/ co-marketing activities/research and development activities/ financial operations and with intermediaries: adoption of one or more regulatory and/or organizational procedures that, with reference to the selection, negotiation, finalisation and management of contracts with commercial networks operators (agents, franchisees, managers/distributors), partner for commercial collaborations/ co-marketing activities/research and development activities/ financial operations and with intermediaries ,provide:

- a) the methods and criteria for the prior assessment of the strategic, economic and financial conditions and the feasibility of the relationship behind the contract;
- b) with reference to contracts that plan the payment of compensation in any form to third parties, the methods

according to which the estimated amount of the consideration has been assessed;

- c) the evaluation of the adequacy of the overall fee;
- d) the standard contractual clauses related to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and the activities to be undertaken in case of possible deviations;
- e) the contract approval by adequate authorization levels;

CO12. Participation to competitive procedures and negotiation and finalisation of sales contract⁶⁰: adoption of one or more regulatory and/or organizational procedures that, with reference to the negotiation and finalisation of sales contract, provide:

- a) methods and criteria for selecting competitive procedures to participate in;
- b) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;
- c) the methods and the parameters used to determine the price as well as its adequacy in relation to the market, in consideration to the contract object and quantity
- d) the identification of the subjects authorised to have relations with the counterparty for the activities planned by the competitive procedure (e.g. request for clarifications from the counterparty)
- e) the definition and implementation process of commercial policies and the possible involvement of the competent legal function in case of evaluation of new commercial policies or that are included in new business scenarios;
- f) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;
- g) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- h) the contract approval by adequate authorization levels;

⁶⁰ Sales contracts are intended as all those contracts that generate revenues for the Company.

- i) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors;
- j) verification of the existence, availability and ownership of the goods/services object of sales contract;
- k) the verification of conformity of the characteristics of the goods/services object of the sales contract, with the content of the sale proposal/offer draft, also based on the minimum requirements defined by transport or storage or distribution operators;
- l) for food products offer for sale, the periodic control of their expiry date and, should they be the result of transformation, the verification of the compliance with legal requirements ruling their production and labelling.

CO13. Management of sales contract⁶¹: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of sales contracts, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check between the consistency of the order and the parameters provided by the contract;
- e) the check of the completeness and accuracy between invoice data and the contents of the contract/order, as well as in respect to goods/services provided;
- f) with reference to supply of gas & power contracts, the check, including a sample check, of the compliance of the invoicing to the legislative and regulatory prescriptions in terms of detection/application of the chargeable amounts, as well as of items applications, including correction factors that contribute to the determination of the payment due;
- g) the criteria and the modalities for the issuance of debit notes and credit notes;
- h) compliance with applicable regulations during purchase, sale, production and/or processing activities of goods protected by

⁶¹ Sales contracts are intended as all those contracts that generate revenues for the Company.

industrial property rights of any nature, even including the same titles/rights and possible licenses;

- i) the verification that the nature, quantities and features (also qualitative features) of goods correspond, with the expected tolerances, with the provisions of documents that certify the execution of supply or with the contractual commitments.

CO14. Negotiation and finalisation of concession agreements:

adoption of one or more regulatory and/or organizational procedures that, with reference to the negotiation and finalisation of concession agreements, provide:

- a) the methods and the parameters for the economic evaluation of the operation, including bidding processes, in case of participation to competitive procedures;
- b) in case of payment or recognition of ancillary expenses connected to the operation⁶²:
 - i) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - ii) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - iii) the provision of appropriate authorization levels depending on the value of the fee to be paid;
 - iv) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) the standard contractual clauses related to nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and activities to be undertaken in case of possible deviations;
- d) the elaboration of the contract draft, with possible support of the relevant corporate function;
- e) the approval of the contract by adequate authorization levels;
- f) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors.

⁶² Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

CO15. Management of concession agreements: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of concession agreements, provide:

- a) the methods for drafting, verification and approval of the documentation to be submitted to the counterparty in relation to the execution of the concession agreement;
- b) the check of the conformity of activities performed in respect to the stipulated concession agreement;
- c) the modalities and the criteria that regulate possible changes and/or renewals of concession agreements.

CO16. Accreditation/qualification/evaluation: adoption of one or more regulatory and/or organizational procedures that, with reference to the accreditation/qualification/evaluation of goods, services and intellectual works suppliers, provide:

- a) criteria for preventive check/accreditation/qualification;
- b) the definition of the requirements for preventive check/accreditation/qualification, including technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human right regulations), compliance, also with reference to the internal and external regulations in the field of HSE-Q (where applicable), and, if applicable in relation to the nature and the object of the contract, the economic and financial solidity;
- c) the modalities and the criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract;
- d) the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements.

CO17. Relationships with public officials or public servants: adoption of one or more regulatory and/or organizational procedures that, with reference to the relationships with public officials or public servants, provide:

- a) the identification of people in charge of managing relationships with public officials or public servants;
- b) the identification of the types of relationships with public officials or public servants and the related management methods;
- c) the formalization, with reference to aforementioned types of relationships, of a reporting system related to existing relationships, unless already arranged by the counterpart;

- d) the methods of collection, verification and approval of the documentation to be submitted to public officials or public servants, with the support of competent functions.

CO18. Personnel development and evaluation: adoption of one or more regulatory and/or organizational procedures that, with reference to the personnel development and evaluation, provide:

- a) a formal process for the allocation of reasonable and balanced goals;
- b) the evaluation and reporting methods of the employee performance;
- c) the definition of a formal process for the bonus correspondence, in proportion to the degree of achievement of the objectives;
- d) the correspondence verification between the provided incentives and the accounted performances.

CO19. Management of expenses reimbursement: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of employees, former employees and officers' expenses reimbursement, provide:

- a) the definition of types and limits of reimbursable expenses and their reimbursement methods;
- b) the criteria and modalities for the authorization of business trips;
- c) travel expenses reporting methods, with the indication of the purpose of the business travel;
- d) the checks of the incurred expenses and the reimbursement authorization methods.

CO20. Management of judicial and out-of-court disputes and arbitration proceedings⁶³: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of judicial and out-of-court disputes and arbitration proceedings, provide:

- a) guidelines concerning the definition of the initiatives to be undertaken, taking into account the nature, the object and the value of the lawsuit, and the related levels of approvals and sharing;
- b) the information flows from and towards Judicial Authorities and their attorneys and/or auxiliaries and with the counterparties, in full respect of the principles and contents of Eni Code of Ethics;
- c) the role of the legal affairs department with reference to the actions to be undertaken in order to comply with the requests of

⁶³ Alternative disputes resolution proceedings, including civil and commercial mediation.

- the Judicial Authorities and their attorneys and/or auxiliaries, as well as a suitable process of control performed by the competent functions of the Company;
- d) specific reporting activities with reference to the most relevant judicial or arbitration disputes;
 - e) the obligation, of the subject involved, to inform the competent legal structure of the circumstance.

CO22. Joint venture agreements: adoption of one or more regulatory and/or organizational procedures that, with reference to the selection of intermediaries, negotiation, execution and management of joint venture agreements, provide:

- a) the methods and the parameters for the economic evaluation of the operation/initiative;
- b) in case of payment or recognition of ancillary expenses connected to the operation⁶⁴:
 - i) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - ii) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - iii) the provision of appropriate authorization levels depending on the value of the fee to be paid;
 - iv) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) standard contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and the actions required in case of potential deviations from the pre-established conditions;
- d) an adequate authorization workflow for the execution of the operation/initiative;
- e) the appointment of the Company Representative in the joint venture with the definition of roles and responsibilities assigned;
- f) the possibility to conduct audit programs on the activities carried out by the joint venture, if specific risk indicators exist.

⁶⁴ Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

CO23. Management of offered/received gifts and hospitality:

adoption of one or more regulatory and/or organizational procedures that, with reference to the management of offered/received gifts and hospitality, provide:

with reference to offered gifts/hospitality:

- a) the definition of the type, limit, and purpose of the gifts/hospitality allowed;
- b) the traceability of the offered gifts/hospitality and of related beneficiaries;
- c) the definition of a specific authorization levels in relation to the distribution of gifts and hospitality;

with reference to received gifts/hospitality:

- d) the definition of the criteria and limits of acceptable gifts/hospitality;
- e) traceability methods for received gifts/hospitality (whether accepted or not) and the name of the company/person that made such offer or provided such gift/hospitality and possible thresholds.

CO24. Management of hospitality incurred by employees and related reimbursements:

adoption of one or more regulatory and/or organizational procedures that, with reference to the management of hospitality incurred by employees and related expenses, provide:

- a) the definition of the types of representation expenses (so called entertainment expenses) and related criteria and limits;
- b) the definition of the modality to sustain the representation expenses (so called entertainment expenses) and the definition of a specific authorization process to perform them;
- c) the duties and the modalities to perform expenses' reporting activities, with reference to the beneficiary and the purpose of the expenditure;
- d) the criteria and modalities for the reimbursement of the representation expenses and the related authorizations.

CO25. Trading operations: adoption of one or more regulatory and/or organizational procedures that, with reference to trading of petroleum, oil products, gas and power, LNG, CO₂ emissions certificates, derivative instruments, provide:

- a) roles, responsibilities and modalities for vetting (KYC) and granting credit⁶⁵ (for sales operations only) to counterparties;

⁶⁵ Granting credit means the establishing of limits of the lines of credit to the counterparty.

- b) the verification of the presence of the counterparty in the list of the qualified counterparties;
- c) the definition of the risk limits for the trading operations;
- d) the definition of the type of commodities/derivatives which can be object of transactions and the related authorization workflow;
- e) determination, in case of tender, of the minimum requisites of offering parties and establishment of the offer assessment criteria before receiving offers;
- f) definition, in case of competitive procedures, of the technical features and of the technical and commercial conditions as well as a model for offers' evaluation (technical and financial) inspired by transparency and by highest limitation of subjectivity criteria;
- g) approval of the transaction, or any related amendments, by adequate authorization levels with the nature of the transaction;
- h) post-operation control over the alignment of the actual trades prices with market prices;
- i) verification of the conformity of the characteristics of commodities object of the sales contract, with the content of the sale proposal/offer draft and/or recap, also based on the minimum requirements defined by transport or storage or distribution operators;
- j) the verification of the completeness and the accuracy of invoice data with reference to the terms of the contract and/or confirmation as well as the performed transaction;
- k) the modalities and the criteria for registration of debit notes or credit notes received from the counterparty.

CO26. Inventory management: adoption of one or more regulatory and/or organizational procedures that, with reference to inventory management, provide:

- a) the modalities to regulate the traceability of the inbound and outbound logistics flows;
- b) the drafting and periodic update of inventory aimed at verifying the correspondence between the warehouse book value and the actual stock;
- c) the criteria and the modalities to perform possible inventory adjustments with the approval from the suitable hierarchical levels.

CO28. Drafting of call for tender: adoption of one or more regulatory and/or organizational procedures that, with reference to the drafting of call for tender, provide:

- a) the modalities and parameters to define the economic bid and the coherence with the market value and possible criteria for adjustment;
- b) the modalities and the criteria for the submission and the authorization of the call for tender;
- c) the definition and the modalities for the publication of the call for tender.

CO30. Concessions agreement sales: adoption of one or more regulatory and/or organizational procedures that, within reference to the negotiation and finalisation aimed at concessions agreement sales, provide:

- a) the modalities and the parameters for the economic evaluation of the operation;
- b) the evaluation methods of the expressions of interest and the offers
- c) the elaboration of the contract draft, with the possible support of competent corporate function;
- d) the authorisation of the contract in line with the system of authority, once the verification that the contents of the contract are consistent with the contents of the authorization note has been made
- e) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors.

CO31. Subsidies, grants, loans, insurances or guarantees issued by public authorities: adoption of one or more regulatory and/or organizational procedures that, within reference to request/acquisition and/or management of subsidies, grants, loans, insurances or guarantees issued by public authorities, provide:

- a) the modalities and the criteria for the selection of tenders to participate to;
- b) the methods of gathering and analysing the information needed for the drafting of the requested documentation;
- c) the approval from adequate hierarchical levels of the documentation to be transmitted in relation to the request of subsidies, grants, loans, insurances or guarantees;
- d) the identification of the unit responsible of the relations with the counterpart (i.e. clarifications requests);

- e) the methods for gathering and analysing, with the support of competent functions, the information necessary for reporting on subsidies, grants, loans, insurances or guarantees;
- f) the approval from adequate authorisation levels of the reporting documentation to be transmitted;
- g) the existence of segregation of duties during request, management and reporting phases.

CO32. Credit management: adoption of one or more regulatory and/or organizational procedures that, with reference to credit management, provide:

- a) the definition of the criteria for identifying credit limits;
- b) authorization of the credit limit, by adequate authorization levels;
- c) the methods of managing collections and monitoring past due amounts;
- d) the criteria and procedures for writing off and writing down the credits;
- e) the criteria and methods for determining the transfer value of the receivable;
- f) Approval by adequate levels of authorization of transactions involving the sale of credits.

CO33. Contracts entered into with professionals/organizations providing intellectual activity in the management of legal disputes, extrajudicial disputes and arbitration proceedings⁶⁶: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of judicial and out-of-court disputes and arbitration proceedings, provide:

- a) the arrangement and the authorisation of the procurement requests
- b) the modalities and the criteria for contract awarding and the verification of the congruity of the fee requested with respect to the content and quality of the service received and the terms and conditions indicated in the letter of assignment;
- c) the modalities and the criteria of the contract's assignment;
- d) a principle for the rotation of professionals/associations for intellectual activity supply, which are listed in the qualified vendor list register;
- e) the standard contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the

⁶⁶ Alternative disputes resolution proceedings, including civil and commercial mediation.

principles of control/ethical and behavioural rules in the management of the activities by the third party, as well as actions to be put in place in case of possible deviations;

- f) the authorisation of the contract in line with adequate authorisation levels.

CO34. Privileged relations/conflicts of interest: adoption of one or more regulatory and/or organizational procedures that, in case of privileged relations⁶⁷/conflicts of interest between the Company representatives and the third party (e.g., consultants, intermediaries, partners, customers, etc.), provide the obligation to report them and to refrain from the contract negotiation/management, delegating it to another subject/unit.

CO35. Due diligence/preventive check: adoption of one or more regulatory and/or organizational procedures that, with reference to third parties selection, provide:

- a) the definition of cases where it is necessary to proceed to due diligence/preventive check on the third party;
- b) the execution methods and formalisation, with possible support of Eni SpA competent functions, of the due diligence/preventive check of the third party. The due diligence/preventive check shall be carried out in relation to technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and, if applicable, to the nature and object of the contract, in relation to financial solidity;
- c) definition of the cases and methods for updating the due diligence/preventive verification according to risk-based assessments, aimed at verifying over time the maintenance of the relative requirements with the exclusion of individual transactions and contractual relationships of limited duration and/or immediate execution;
- d) in case it is provided the preventive involvement of the competent anti-corruption structure, the transmission to the subject or the unit authorizing the operation of the results of the due diligence, previously shared with that structure, and for certain cases:
 - i) the dispatch by the persons responsible for the due diligence process of all the documentation and information necessary

⁶⁷ Privileged relations are situation of kinship or affinity, or any kind of personal/financial relation that might influence behaviours.

for the overall evaluation of the operation, its structure and the role of the subjects involved;

- ii) the use of appropriate set of forms which identifies the types of documents/information to be transmitted according to previous point.

CO36. Relationships with private entities: adoption of one or more regulatory and/or organizational procedures that, with reference to relationships with private entities, provide:

- a) the identification of the types of relationships and of the related management methods;
- b) the methods of gathering, analysing and approving, with the support of competent functions, of the documentation to be transmitted to focal points of private counterparties (companies, association of businesses, foundations, associations and other private entities, even without legal personality, that perform professional and business activity) with the support of the relevant functions.

CO37. Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings and/or sale and acquisition of real estate, including mining usufruct rights and investment management: adoption of one or more regulatory and/or organizational procedures that, with reference to the acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings and/or sale and acquisition of real estate, including mining usufruct rights and investment management, provide:

- a) the methods and the parameters for the economic evaluation of the transaction;
- b) in case of payment or recognition of ancillary expenses connected to the operation⁶⁸:
 - i) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - ii) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - iii) the provision of appropriate authorization levels depending on the value of the fee to be paid;

⁶⁸ Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

- iv) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) the standard contractual clauses related to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and the activities to be undertaken in case of possible deviations;
- d) the drafting of the contract draft, with the possible support of competent corporate function;
- e) the authorisation of the contract in line with the system of authority.

CO39. Shipping operations: adoption of one or more regulatory and/or organizational procedures that, with reference to shipping operations, provide:

- a) roles, responsibilities and modalities for vetting (KYC) and granting credit⁶⁹ (for sales operations only) to counterparties and definition of related requirements, including technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and the economic and financial solidity, if applicable in relation to the nature and the object of the contract;
- b) the verification of the presence of the counterparty in the list of the qualified counterparties, the modalities and criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract, as well as the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements;
- c) definition of the criteria for drafting, predisposition/modification and authorization of requests for rental/sub-rental;
- d) the criteria and modalities for contract awarding through "competitive procedure" or "direct award".
- e) determination, in case of tender, of the minimum requisites of offering parties, and establishment of the offer assessment criteria before receiving offers;
- f) the identification of a body/unit responsible and of criteria for the drafting and approval of rental deals, including the definition

⁶⁹ Granting credit means the establishing of limits of the lines of credit to the counterparty.

of technical features and of the technical and commercial conditions, as well as a model for offers' evaluation (technical and financial), either in case of tender or sole supplier, inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;

- g) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical rules in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- h) the contract approval, and its modifications, by adequate authorisation levels;
- i) post-operation control over the alignment of the actual trades prices with market prices;
- j) the compliance of the supplied ship to regulatory requirements regarding protection of the environmental, health and safety;
- k) verification of the conformity of the characteristics of the ships object of the rental/su-rental contract, with the content of the sale proposal/offer draft and/or recap, also based on the minimum requirements defined by transport or storage or distribution operators;
- l) verification of the existence, availability and ownership of the ships object of sales;
- m) the verification of the completeness and the accuracy of invoice data with reference to the terms of the contract and/or confirmation as well as the performed transaction;
- n) the modalities and the criteria for registration of debit notes or credit notes received from the counterparty.

CO41. Training Activities: adoption of one or more regulatory and/or organizational procedures that, with reference to training activities, provide:

- a) roles, criteria, responsibilities and methods for gathering and analyzing demand for training needs;
- b) the elaboration, evaluation and approval of a training budget and relative training plans;
- c) the authorization of any training activities not included in the plan by appropriate authorization levels;
- d) verification (e.g. reference lists) and relative approval in cases of requests for enrolment in courses by persons not belonging to the company;
- e) verification of the delivery of the training activity.

ICT1. Information security: adoption of one or more regulatory and/or organizational procedures aimed at information security, through the adoption of the best suitable measures for the type of equipment and technological chain in question, including:

- a) the definition of the approach in risk analysis and assessment and the identification of related methodology;
- b) the definition of the criteria for the identification of electronic documents with evidentiary value, or subject to "replacement storage";
- c) the determination of classification principles of data and structured information treated by IT applications (confidentiality, authenticity and integrity).

ICT2. Access control: adoption of one or more regulatory and/or organizational procedures providing an adequate system of control over access to information, computer system, network, applications and related infrastructure, through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including:

- a) identification of roles and responsibility for the management of the procedures of registration and de-registration of the users in order to grant and revoke, in the event of termination or change the type of relation or assigned tasks, the access to all information systems and services, including third party ones;
- b) the assignment of specific privileges to individual users or groups of users based on an internal authorization process;
- c) the periodic revision of users' access rights.

ICT3. Configuration of safety parameters: adoption of one or more regulatory and/or organizational procedures providing an adequate system of control over access to information, computer system, network, applications and related infrastructure, through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including:

- a) individual authentication of users through user ID and password or other secure authentication system;
- b) closure of inactive sessions after a limited period of time;
- c) the suspension of users accounts in response to a predefined number of failed login attempts.

ICT8. Communications Security: adoption of one or more regulatory and/or organizational procedures providing that the security of the

information and communications system is guaranteed by the Company through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including the provision of security tools that guarantee security in the exchange of critical information for the business, as well as of confidential nature even with third parties, in order to avoid interceptions, disruptions of communications and/or consequent alterations of contents.

The following table represents the Specific Control Standards applicable to each type of sensitive activity in relation to corruption crimes, also among private parties, and other offences against Public Administration. When Specific Control Standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity.

Sensitive Activities		Specific Control Standard																																													
		C01	C02	C03	C04	C07	C08	C09	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C22	C23	C24	C25	C26	C28	C30	C31	C32	C33	C34	C35	C36	C37	C39	C41	ICT1	ICT2	ICT3	ICT8								
1	Negotiation and finalisation of sales contracts also through organisation or participation in competitive procedures																																														
2	Negotiation, finalisation and management of agreements aimed at the acquisition/negotiation/renewal of concession agreements																																														
3	Negotiation and finalisation aimed at the transfer of concessions																																														
4	Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)																																														
NEW	Management of contracts - including subcontracting																																														
5	Management of judicial and out-of-court disputes and arbitration proceedings																																														
6	Management of relationships with public authorities and Supervisory Authorities for the necessary fulfillment, as well as to any consequent checks/inspections																																														
9	Request/acquisition and/or managing of subsidies, grants, loans, insurances or guarantees issued by public or private entities, as well as to any consequent checks/inspections																																														
10	Management of relationships and obligations with public authorities for the request of authorizations/licenses/administrative measures/applications for business activities and for possible consequent checks/verifications																																														
11	Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks/verifications																																														
12	Management of public entities' software or software provided by third parties on behalf of public authorities																																														
13	Institutional relationships and relationships with other members of the Public Administration																																														
14	Management of bank accounts, collections, payments and petty cash																																														
16	Selection of the partners, negotiation, finalisation and management of joint ventures contracts																																														

Legenda

- Assessable standard
- Not Assessable standard

Sensitive Activities		Specific Control Standard																																																							
		CO1	CO2	CO3	CO4	CO7	CO8	CO9	CO10	CO11	CO12	CO13	CO14	CO15	CO16	CO17	CO18	CO19	CO20	CO22	CO23	CO24	CO25	CO26	CO28	CO30	CO31	CO32	CO33	CO34	CO35	CO36	CO37	CO39	CO41	ICT1	ICT2	ICT3	ICT8																		
18	Selection of the commercial network operators, commercial collaborations / co-marketing activities / activities in the field of research and development and financial partners and intermediaries, negotiation and finalisation of the related contracts			Assessable Standard						Assessable Standard																																															
20	Management of offered/received gifts and hospitality																				Assessable Standard	Assessable Standard																																			
21	Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects			Assessable Standard			Assessable Standard																									Assessable Standard	Assessable Standard																								
23	Selection of the partners, negotiation and finalisation of sponsorship contracts			Assessable Standard				Assessable Standard																								Assessable Standard	Assessable Standard																								
24	Management of trading and shipping activities: selection of counterparties and products, negotiation and finalisation of contracts			Assessable Standard																			Assessable Standard								Assessable Standard												Assessable Standard														
25	Management of logistics and warehouse activities, including transit of goods																									Assessable Standard																															
26	Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties																	Assessable Standard																																							
27	Personnel selection, hiring, employment and administrative management, including management of seconded/temporary personnel	Assessable Standard		Assessable Standard																																											Assessable Standard										
28	Definition and assignment of performance goals																Assessable Standard																																								
29	Credit management																														Assessable Standard																										
31	Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings, including mining rights and investment management			Assessable Standard																												Assessable Standard	Assessable Standard												Assessable Standard												
32	Negotiation and finalisation of contracts related to real estate and registered movable property			Assessable Standard																												Assessable Standard	Assessable Standard												Assessable Standard												
43	Management of inside information and release of information to the public/financial community																																																								
54	Management of production activities and realization and development of assets/products/solutions/technologies and instruments including packaging																																																								
56	Management of internal and external corporate communication																																																								
58	Management of training activities																																																								

Legenda

- Assessable Standard
- Not Assessable Standard

2.2. Specific Control Standards in relation to corporate crimes

CO17. Relationships with public officials or public servants: adoption of one or more regulatory and/or organizational procedures that, with reference to the relationships with public officials or public servants, provide:

- e) the identification of people in charge of managing relationships with public officials or public servants;
- f) the identification of the types of relationships with public officials or public servants and the related management methods;
- g) the formalization, with reference to aforementioned types of relationships, of a reporting system related to existing relationships, unless already arranged by the counterpart;
- h) the methods of collection, verification and approval of the documentation to be submitted to public officials or public servants, with the support of competent functions.

CR1. Designation and appointment of Administration and Control corporate bodies of companies and consortia participated by the Company, as well as appointment of the management of the Company: adoption of one or more regulatory and/or organizational procedures that provide:

- a) prior verification of the inexistence of privileged relations between the representatives of the Company appointed as members of Administration and Control bodies of companies and consortia participated by the Company, or of the management of the Company and the representatives of the Public Authority and/or suppliers, customers or third party contractors of the Company. If privileged relations exist, the appointment shall be subject to approval by the Chief Executive Officer or by an entrusted manager;
- b) assignment of the responsibilities for direction and coordination of the activity of the representatives of the Company appointed as members of Administration and Control bodies of companies and consortia participated by the Company and verification of compliance with the indications supplied;
- c) information flows between representatives of the Company appointed as members of Administration and Control bodies of companies and consortia participated by the Company and the department to which they report.

IC3. Institutional communication: adoption of one or more regulatory and/or organizational procedures that define principles, rules and

responsibilities in the processes of institutional and commercial communication with particular reference to:

- a) modes of management and authorization of the initiatives of institutional and commercial communication;
- b) the features of the advertisement, which:
 - i) shall be undisguised, truthful and correct;
 - ii) shall be transparent and recognizable as such (with the prohibition, firstly, of subliminal advertisement), so the audience can not suffer it passively;
 - iii) shall not praise to qualities or effects that are not existent;
 - iv) shall be loyal, with particular reference to competitors.
- c) identification of the subjects accountable for controlling the information to be transmitted

RS1. Rules and instruments: adoption of one or more regulatory and/or organizational procedures that:

- a) define the rules and methodologies for the establishment and maintenance over time of a system of internal control over financial reporting, as well as for the evaluation of its adequacy and actual operation, in order to achieve completeness, correctness, reliability and clarity of the information disclosed to the market regarding the situation, results and prospects of the Company, in compliance with the provisions of applicable laws (such as the Sarbanes Oxley Act, Law 262/2005, etc.);
- b) provide for specific anti-fraud programs and controls for the companies/relevant bodies in accordance with relevant internal regulatory instruments on the matter;
- c) provide the verification and certification by the External Auditor, of the adequacy of the design and operation of the system of internal control over financial reporting for the companies/relevant bodies in accordance with relevant internal regulatory instruments on the matter;
- d) provide the existence of group regulations that clearly define the accounting standards to be adopted for the definition of the information and data on the economic, patrimonial and financial position of the Company as well as the operating procedures for its accounting;
- e) provide the verification of consistency between the group regulations and the disclosure requirements set forth by local applicable laws in the drafting of annual and biannual financial reports (including the financial statements and the consolidated financial statement), interim reports or other corporate communications;

- f) provide the verification and monitoring of possible additions and/or updates occurred in the context of the existing legislation on the administrative and accounting matter;
- g) provide the diffusion of the group regulations, as well as the delivery of administration and accounting training to personnel involved in the drafting of annual and biannual financial reports (including the financial statements and the consolidated financial statement), interim reports or other corporate communications.

RS2. Calendar for the drafting of annual and biannual financial reports (including the financial statements and the consolidated financial statement) interim reports or other corporate communications: adoption of one or more regulatory and/or organizational procedures that, for the purposes of the drafting of annual and biannual financial reports (including the financial statements and the consolidated financial statement), interim reports or other corporate communications, provide:

- a) the definition of a calendar with the deadlines for the transmission, by competent corporate and/or group's functions, of data and/or requested information;
- b) the definition of the information flows between the competent administrative department for the drafting of the financial reporting of the Company and/or of the group, and the corporate departments in charge of providing the data and/or information requested.

RS3. Instructions for the drafting of annual and biannual financial reports (including the financial statements and the consolidated financial statement) interim reports or other corporate communications: adoption of one or more regulatory and/or organizational procedure that, with regard to instructions for the drafting of annual financial and biannual financial reports (including the financial statements and the consolidated financial statement), interim reports or other corporate communications provide:

- a) identification of the type of data and/or information and transmission to the competent corporate and/or group's administrative functions;
- b) the formalization, by the corporate administrative function, of manual and/or automatic controls for all types of accounting records, aimed at ensuring the completeness and accuracy of accounting records compared to the data flow received in the

accounting system and/or communicated by the competent departments of the Company;

- c) the undersigning of a declaration of truthfulness, completeness and consistency of the data and information provided by the chiefs of all competent departments of the Company and/or of the group.

RS4. Financial statements written representations: adoption of one or more regulatory and/or organizational procedures that provide the issuance of relevant certificates/written representations, where required by law, to be attached to the annual and biannual financial reports (including the financial statements and the consolidated financial statement), interim reports or other corporate communications, proving the adequacy and effective application of administrative and accounting procedures during the reference period of the documents, as well as their correspondence to the accounting books and records and their suitability to provide a true and fair view of the patrimonial, economic and financial position of the company and of the companies included in the consolidation perimeter.

RS5. Meetings between the External Audit firm, Board of Statutory Auditors, Control and Risk Committee and Finance & Administration Manager: adoption of one or more regulatory and/or organizational procedures providing for regular meetings between:

- the External Audit firm and the Board of Statutory Auditors;
- the External Audit firm, the Head of administration and financial statements department of the Company, the Control and Risk Committee and the Chief of Administration and Control of the Company, for the review and sharing the corporate accounting documents to be submitted for approval to the Board of Directors and the Shareholders Meeting, as well as for the evaluation of critical issues possibly resulted during the course of the audit activity.

RS7. Management of relations with Shareholders, External Audit firm, Board of Statutory Auditors and Control and Risk Committee: adoption of one or more regulatory and/or organizational procedures that regulate the management of requests of information, data and documents (delivered or made available) received from Shareholders, External Audit firm and

Board of Statutory Auditors, and that the same shall be based on principles of transparency and collaboration.

- RS8. Financial instruments transactions:** adoption of one or more regulatory and/or organizational procedures that, with reference to operations on financial instruments, provide:
- a) internal rules over the purchase and sales of own shares resolved and approved by the Shareholders' Meeting;
 - b) the definition of fiscal year periods in relation to which it is forbidden to execute transactions involving shares or debt instruments of Eni S.p.A. or derivative instruments or other related financial instruments;
 - c) behavioural obligations related to possible operations performed by those who perform administrative, control or management functions at Eni S.p.A (as issuer and / or emission allowance market participant) and at ETS (as emission allowance market participant) and persons closely associated with them ("Managers' Transactions") on: i) Eni S.p.A.'s shares or debt instruments, or derivative instruments, or other financial instruments connected to them; or ii) Eni S.p.A.'s or ETS's emission allowances or Eni S.p.A.'s or ETS's auction products on the basis of the emission allowances or the related derivative instruments of emission allowances;
 - d) the definition of formalized criteria governing the correct formation of the derivatives' price;
 - e) the detection activity, for the purposes of market abuse detection, of the links between the prices of financial instruments traded or held and the prices of listed financial instruments and of spot commodity contracts, if the price of the latter depends on the price of the financial instruments negotiated or held;
 - f) standardized contractual provisions in relation to the nature and type of contract, included contractual provisions aimed at compliance with legal and regulatory obligations regarding market abuse and the activities to be followed in the event of any deviations.

- RS9. Operations on share capital:** adoption of one or more regulatory and/or organizational procedures governing the drafting of the documentation from corporate of group's relevant department and the approval by the Shareholders Meeting/Board of Directors of: (i) the increase and reduction of share capital, (ii) the distribution of interim dividends and reserves, (iii) the acquisition or transfer of

equity shares, (iv) the return of contributions, (v) the execution of mergers, de-mergers and business transformations.

RS10. Execution of Shareholders Meetings: adoption of one or more regulatory and/or organizational procedures that provide:

- a) proposal to the shareholders of a meeting regulation which is properly circulated and in line with the current legislation on the matter;
- b) defined rules for control of the exercise of the right to vote and for the collection and exercise of vote proxies;
- c) the modalities for drafting, transcription, disclosure and archiving of the minutes of the Meeting.

RS11. Communication of the conflict of interest: adoption of one or more regulatory and/or organizational procedures that provide the modalities, criteria and timing of communication, from the directors of the Company, to all participants of the meetings, of all interests borne with respect to the operation and/or matters or issues under discussion.

The following table represents the specific control standards applicable to each type of sensitive activity in relation to corporate crimes. When specific control standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity.

Sensitive Activities		Specific Control Standard												
		CO17	CR1	IC3	RS1	RS2	RS3	RS4	RS5	RS7	RS8	RS9	RS10	RS11
6	Management of relationships with public authorities and Supervisory Authorities for the necessary fulfillment, as well as to any consequent checks/inspections	Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard
36	Accounting management and drafting/approval of annual and half-yearly financial reports, (including the balance sheet and the consolidated financial statement), interim management statements or other corporate communications pertaining to the patrimonial, economic and financial position of the company	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard
38	Management of the relationship with partners, Firm of Auditors and Supervisory Board	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard
39	Operations on share capital and destination of profits	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Assessable Standard	Assessable Standard	Not Assessable Standard	Not Assessable Standard
40	Notification, drafting, participation, carrying out and reporting of Shareholders' meetings and Board of Directors' meetings	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Assessable Standard	Assessable Standard
41	Holding of administrative offices, even by employees of Eni SpA, in subsidiary companies listed on Italian regulated markets or other European Union market or with stocks relevantly spread among the public, as well as those subject to the supervisory by Banca d'Italia, Consob and IVASS	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Assessable Standard
51	Designation, appointment and carrying out of Administration and Control corporate bodies of companies and consortia participated by Eni SpA, as well as appointment of the management of Eni SpA	Not Assessable Standard	Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard
56	Management of internal and external corporate communication	Not Assessable Standard	Not Assessable Standard	Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard	Not Assessable Standard

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	Assessable Standard
	Not Assessable Standard

2.3 Specific Control Standards in relation to crimes for purposes of terrorism, subversion of the democratic order, laundering, as well as self-laundering of the proceeds of crime

CO1. Selection, hiring, employment and administrative management of personnel: adoption of one or more regulatory and/or organisational procedures that, with reference to the selection, hiring, employment and administrative management of personnel, provide:

- a) an employment planning process that takes into account the necessities;
- b) the definition of minimum requirements (profile) necessary in order to hold the job;
- c) the definition of the related compensation level in line with the quantity and quality of the requested work performance and with the reference to the provisions of National or local Collective Labour Agreements / applicable salary scales (if available);
- d) the definition of a selection process that provides for:
 - i) the prohibition of selecting children less than the age of completion of compulsory education;
 - ii) the research for several candidates, in consideration of the vacant position complexity;
 - iii) the management of conflicts of interest between the selector and the candidate;
 - iv) the verification, through different screening phases, of the coherence between candidates and the role to be hold;
- e) the execution of pre-hiring checks⁷⁰ aimed at preventing the rise of prejudicial situations, that might expose the Company to the risk of committing a crime underlying a corporate administrative liability (with particular reference to the existence of criminal lawsuit/lis pendens, conflicts of interest/relations that might interfere with public officials, persons appointed for public services operating in activities in which the Company has a concrete interest as well as with business top managers, associations of businesses, foundations, associations and other private bodies, also without legal entity, that carry out professional and business activity with particular interest to the Company, the lack, in case of non-EU countries citizens, of a valid residence permit);

⁷⁰ In case of foreign legislations, pre-hiring checks are carried out in respect to what established by local laws.

- f) the definition of possible circumstances that might impede the hiring, as well as different circumstances that only constitutes "remarks", after the completion of pre-hiring checks;
- g) the hiring authorisation by adequate hierarchical levels;
- h) the modalities of opening and management of employees registry;
- i) systems - automated systems as well - that guarantees traceability of presence recording, in accordance with applicable legislation;
- j) the verification of the correspondence of wages paid in line with the quantity and quality of the work performance carried out and in compliance with the provisions of National or local Collective Labour Agreements / applicable salary scales (if available);
- k) in case of employment of non-EU countries citizens, the verification of existence and holding of the requirements and of the compliance to the regulations related to validity of the residence permit;
- l) the verification regarding the observance of law provisions concerning work performance in line with normal working hours and with the enjoyment of vacation, rest periods and leave (e.g. for marriage, maternity, etc.) and actions to carry out in case of possible deviations;
- m) the use of audio-visual systems and other instruments from which derives also the possibility of remote control, in accordance with law provisions in force, as well as the use of respectable and no-degrading accommodation.
- n) verification of the correct treatment of the termination of employment, in line with the criteria defined, and the correctness of the amounts paid, in line with those due
- o) the termination of employment's approval by adequate authorisation levels

CO2. Procurement of goods, services and intellectual works:

adoption of one or more regulatory and/or organisational procedures that, with reference to the procurement of goods, services and intellectual works, provide:

- a) the arrangement and authorisation of the purchase request as well as the modalities according to which the amount of the payment due has been estimated;
- b) (where applicable) the definition of the assumptions to claim a service from such counterparties;
- c) the definition of criteria and modalities for contract awarding (i.e. publication of call for tenders, single/sole source supplier,

- short vendor list, direct award, procurement in emergency conditions, resort to subcontracting and relative limits etc.);
- d) the requirements for the recourse to “direct award” procedure adequately justified, documented and subject to suitable control and authorisation systems at adequate hierarchical level;
 - e) the modalities and the definition of criteria for the arrangement and approval of the invitation to tender⁷¹;
 - f) the modalities for publication of the call for tender⁷²;
 - g) the modalities of definition and approval of possible short vendor list;
 - h) in case of competitive procedures, the definition of criteria for predisposition and authorisation of the offer request, including the definition of the technical features (taking into account the best available technologies for the protection of environment, health and safety) and of the technical and commercial conditions;
 - i) the use of criteria for offers' evaluation inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
 - j) the evaluation of the adequacy of the overall bid;
 - k) the definition of criteria and related modalities for evaluating the adequacy of the bid's economic value with regard to forecasted labour and safety costs related to the services that are the subject of the contract, and, if the bid appears abnormally low, the evaluation of written justifications and related documents supplied with the bid;
 - l) in case of direct award, a principle of rotation for goods, services and intellectual works suppliers included in the qualified suppliers register;
 - m) the definition of criteria for rotation of personnel involved in the procurement process⁷³ centralised to dedicated procurement functions;
 - n) adequate monitoring systems, in order to guarantee a correct and functional vendor list suppliers' rotation;
 - o) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party,

⁷¹ Wherever the invitation to tender is regulated by specific legislative provisions or applicable prescriptive procedures.

⁷² Please refer to previous footnote.

⁷³ Wherever the procurement has been carried out by a different person than the requesting unit.

and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;

- p) the contract approval by adequate authorisation levels;
- q) the inclusion of clauses, in contracts with food suppliers, which provide the compliance with the minimum requisites established by law in the production and labelling.

CO3. Reference Lists: adoption of one or more regulatory and/or organizational procedures that, within the context of the sensitive activities in respect of which this control is applicable to, provide the obligation to carry out checks on the counterparties with the aim to verify their presence in the so-called "Reference Lists".

In case of a positive outcome of the control, the obligation to refrain from maintaining relations with the aforementioned third party if the grounds for registration in the "Reference Lists" is connected to circumstances/facts of the same type/nature of those relevant to Legislative Decree no. 231/01.

CO4. Management of collections, payments and petty cash: adoption of one or more regulatory and/or organizational procedures that, within the management of collections, payments and petty cash context, provide:

- a) the ban for the use of cash or other financial instrument in bearer form (in consideration of possible exceptions arising from operative/managerial needs objectively encountered, with reference to limited amounts and provided within the law), for any operation of collection, payment, funds transfer, and any other use of financial resources, as well as the ban for the use of bank accounts or deposits anonymous or with false registration;
- b) the obligation to:
 - i) use financial operators that are qualified to carry out each of the operations referred to in letter a);
 - ii) recur, within the management of financial transaction, only to operators that have proved to be equipped with manual and computer based and/or telematic controls aimed at preventing money laundering events;
- c) the check of payments' recipients;
- d) the check of the correspondence between the financial transaction performed and the related supporting documentation available;

- e) the ban to request/perform/receive payments to external suppliers and collaborators in a third country⁷⁴ different from:
 - i) the parties
 - ii) the recipient/dispenser of the payment,
 - iii) that of performance of the contract.

With reference to petty cash operations, such procedure shall provide:

- f) the modalities for petty cash utilization (including the types of expenses and utilization limits);
- g) the petty cash balance periodic reconciliations with the balance registered in the petty cash ledger.

CO7. Management of the activities related to opening and closing of bank accounts and financial resources transfer: adoption of one or more regulatory and/or organizational procedures that: with reference to the activities of opening and closing of bank accounts, provide:

- a. the operative instructions for opening and closing of current accounts opened with banks and financial institutions;
- b. the bank accounts periodic reconciliations.

With reference to financial resources transfer between either current accounts of companies of the Group or accounts of the same Company, provide:

- c. criteria and related execution methods.

CO8. Non profit and social projects initiatives: adoption of one or more regulatory and/or organizational procedures that, with reference to non profit initiatives, provide:

- a) the elaboration, evaluation and approval of a budget allocated to non profit initiatives;
- b) the rules and responsibilities for the distribution of a non profit initiative loaded, or not, by charges for the beneficiary;
- c) the authorization of any extra-budget initiatives by adequate authorisation levels;
- d) the reporting of all the final data of the initiatives;

⁷⁴ For the purpose of the ban application third countries are not considered:

- those states where a company/entity, counterparty of the company, has established its centralized treasury and/or where it has established, wholly or in part, its headquarters, offices or operational units functional and necessary for the execution of the contract, or
- those states in relation to which the following requisites occur jointly: (i) it is not a "High-Risk Jurisdiction" identified by the FATF / FATF and (ii) the bank details are entered by the contractual counterparty in the contract and / or in Eni's information tools.

- e) in case of non profit initiatives loaded by charges for the beneficiary, the instructions and the criteria to verify and monitor the correct use from the beneficiary of such initiatives.
- f) the existence of a connection of social projects to business objectives;
- g) the counterparty's commitment to compliance with applicable control principles/ethical rules/legal requirements in the conduct of business.

CO9. Sponsorships: adoption of one or more regulatory and/or organizational procedures that, with reference to sponsorships, provide:

- a) the request and the preliminary evaluation of the sponsorships with reference, among others, to the underlying reasons for the requests and the benefits for the Company;
- b) standardised contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and the actions required in case of potential deviations from the pre-established contractual conditions;
- c) the approval of the contract by adequate authorisation levels.

CO10. Management of purchase contracts: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of contracts for the purchase of goods, services and intellectual works, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check of the consistency between the delivery orders/work orders and the parameters set by the contract;
- e) in case of service agreement, the subscription of the delivery orders/work orders by adequate proxy holder;
- f) the check of the conformity between the characteristics of purchased goods, works and services, and the conditions set by the delivery orders/work orders/contract;

- g) for the purpose of recognizing the agreed fees, the verification of the conformity of the service received / execution of the contract / agreement with the content of the same;
- h) the modalities and the criteria for registration of debit notes or credit notes received from suppliers;
- i) the verification - during the phase of reception of devices containing computer programs, databases, phonograms or videograms of musical, film and audiovisual works and/or sequences of moving images – the presence of the marking provided by institutions in charge of copyright surveillance or of the exemption from this duty.
- j) activation of the subcontract by the contract manager on the basis of a specific declaration issued by the contractor / supplier with which it confirms that it has verified the persistence of the requirements presented in the offer by the subcontractor;
- k) authorization of the subcontract by specific company figures identified in the contractual strategy and within the limits indicated in the contract itself (e.g. activities / supplies that can be subcontracted, percentage or maximum value that can be subcontracted, etc.) as well as by the relevant legislation;
- l) periodic monitoring, according to the procedures provided for in the contract, of compliance by the contractor / supplier with the subcontract thresholds envisaged.

CO11. Contracts with commercial networks operators, with partner for commercial collaborations/ co-marketing activities/research and development activities/ financial operations and with intermediaries: adoption of one or more regulatory and/or organizational procedures that, with reference to the selection, negotiation, finalisation and management of contracts with commercial networks operators (agents, franchisees, managers/distributors), partner for commercial collaborations/ co-marketing activities/research and development activities/ financial operations and with intermediaries ,provide:

- a) the methods and criteria for the prior assessment of the strategic, economic and financial conditions and the feasibility of the relationship behind the contract;
- b) with reference to contracts that plan the payment of compensation in any form to third parties, the methods according to which the estimated amount of the consideration has been assessed;
- c) the evaluation of the adequacy of the overall fee;

- d) the standard contractual clauses related to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and the activities to be undertaken in case of possible deviations;
- e) the contract approval by adequate authorization levels;

CO12. Participation to competitive procedures and negotiation and finalisation of sales contract⁷⁵:

adoption of one or more regulatory and/or organizational procedures that, with reference to the negotiation and finalisation of sales contract, provide:

- a) methods and criteria for selecting competitive procedures to participate in;
- b) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;
- c) the methods and the parameters used to determine the price as well as its adequacy in relation to the market, in consideration of the contract object and quantity;
- d) the identification of the subjects authorised to have relations with the counterparty for the activities planned by the competitive procedure (e.g. request for clarifications from the counterparty);
- e) the definition and implementation process of commercial policies and the possible involvement of the competent legal function in case of evaluation of new commercial policies or that are included in new business scenarios;
- f) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;
- g) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- h) the contract approval by adequate authorization levels;
- i) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors;
- j) verification of the existence, availability and ownership of the goods/services object of sales contract;

⁷⁵ Sales contracts are intended as all those contracts that generate revenues for the Company.

- k) the verification of conformity of the characteristics of the goods/services object of the sales contract, with the content of the sale proposal/offer draft, also based on the minimum requirements defined by transport or storage or distribution operators;
- l) for food products offer for sale, the periodic control of their expiry date and, should they be the result of transformation, the verification of the compliance with legal requirements ruling their production and labelling.

CO13. Management of sales contract⁷⁶: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of sales contracts, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check between the consistency of the order and the parameters provided by the contract;
- e) the check of the completeness and accuracy between invoice data and the contents of the contract/order, as well as in respect to goods/services provided;
- f) with reference to supply of gas & power contracts, the check, including a sample check, of the compliance of the invoicing to the legislative and regulatory prescriptions in terms of detection/application of the chargeable amounts, as well as of items applications, including correction factors that contribute to the determination of the payment due;
- g) the criteria and the modalities for the issuance of debit notes and credit notes;
- h) compliance with applicable regulations during purchase, sale, production and/or processing activities of goods protected by industrial property rights of any nature, even including the same titles/rights and possible licenses;
- i) the verification that the nature, quantities and features (also qualitative features) of goods correspond, with the expected

⁷⁶ Sales contracts are intended as all those contracts that generate revenues for the Company.

tolerances, with the provisions of documents that certify the execution of supply or with the contractual commitments.

CO14. Negotiation and finalisation of concession agreements:

adoption of one or more regulatory and/or organizational procedures that, with reference to the negotiation and finalisation of concession agreements, provide:

- a) the methods and the parameters for the economic evaluation of the operation, including bidding processes, in case of participation to competitive procedures;
- b) in case of payment or recognition of ancillary expenses connected to the operation⁷⁷:
 - v) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - vi) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - vii) the provision of appropriate authorization levels depending on the value of the fee to be paid;
 - viii) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) the standard contractual clauses related to nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and activities to be undertaken in case of possible deviations;
- d) the elaboration of the contract draft, with possible support of the relevant corporate function;
- e) the approval of the contract by adequate authorization levels;
- f) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors.

CO15. Management of concession agreements: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of concession agreements, provide:

⁷⁷ Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

- a) the methods for drafting, verification and approval of the documentation to be submitted to the counterparty in relation to the execution of the concession agreement;
- b) the check of the conformity of activities performed in respect to the stipulated concession agreement;
- c) the modalities and the criteria that regulate possible changes and/or renewals of concession agreements.

CO16. Accreditation/qualification/evaluation: adoption of one or more regulatory and/or organizational procedures that, with reference to the accreditation/qualification/evaluation of goods, services and intellectual works suppliers, provide:

- a) criteria for preventive check/accreditation/qualification;
- b) the definition of the requirements for preventive check/accreditation/qualification, including technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human right regulations), compliance, also with reference to the internal and external regulations in the field of HSE-Q (where applicable), and, if applicable in relation to the nature and the object of the contract, the economic and financial solidity;
- c) the modalities and the criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract;
- d) the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements.

CO18. Personnel development and evaluation: adoption of one or more regulatory and/or organizational procedures that, with reference to the personnel development and evaluation, provide:

- a) a formal process for the allocation of reasonable and balanced goals;
- b) the evaluation and reporting methods of the employee performance;
- c) the definition of a formal process for the bonus correspondence, in proportion to the degree of achievement of the objectives;
- d) the correspondence verification between the provided incentives and the accounted performances.

CO19. Management of expenses reimbursement: adoption of one or more regulatory and/or organizational procedures that, with

reference to the management of employees, former employees and officers' expenses reimbursement, provide:

- a) the definition of types and limits of reimbursable expenses and their reimbursement methods;
- b) the criteria and modalities for the authorization of business trips;
- c) travel expenses reporting methods, with the indication of the purpose of the business travel;
- d) the checks of the incurred expenses and the reimbursement authorization methods.

CO22. Joint venture agreements: adoption of one or more regulatory and/or organizational procedures that, with reference to the selection of intermediaries, negotiation, execution and management of joint venture agreements, provide:

- a) the methods and the parameters for the economic evaluation of the operation/initiative;
- b) in case of payment or recognition of ancillary expenses connected to the operation⁷⁸;
- v) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
- vi) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
- vii) the provision of appropriate authorization levels depending on the value of the fee to be paid;
- viii) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) standard contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and the actions required in case of potential deviations from the pre-established conditions;
- d) an adequate authorization workflow for the execution of the operation/initiative;
- e) the appointment of the Company Representative in the joint venture with the definition of roles and responsibilities assigned;

⁷⁸ Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

- f) the possibility to conduct audit programs on the activities carried out by the joint venture, if specific risk indicators exist.

CO23. Management of offered/received gifts and hospitality:

adoption of one or more regulatory and/or organizational procedures that, with reference to the management of offered/received gifts and hospitality, provide:

with reference to offered gifts/hospitality:

- a) the definition of the type, limit, and purpose of the gifts/hospitality allowed;
- b) the traceability of the offered gifts/hospitality and of related beneficiaries;
- c) the definition of a specific authorization levels in relation to the distribution of gifts and hospitality;

with reference to received gifts/hospitality:

- d) the definition of the criteria and limits of acceptable gifts/hospitality;
- e) traceability methods for received gifts/hospitality (whether accepted or not) and the name of the company/person that made such offer or provided such gift/hospitality and possible thresholds.

CO24. Management of hospitality incurred by employees and related reimbursements:

adoption of one or more regulatory and/or organizational procedures that, with reference to the management of hospitality incurred by employees and related expenses, provide:

- a) the definition of the types of representation expenses (so called entertainment expenses) and related criteria and limits;
- b) the definition of the modality to sustain the representation expenses (so called entertainment expenses) and the definition of a specific authorization process to perform them;
- c) the duties and the modalities to perform expenses' reporting activities, with reference to the beneficiary and the purpose of the expenditure;
- d) the criteria and modalities for the reimbursement of the representation expenses and the related authorizations.

CO25. Trading operations:

adoption of one or more regulatory and/or organizational procedures that, with reference to trading of petroleum, oil products, gas and power, LNG, CO₂ emissions certificates, derivative instruments, provide:

- a) roles, responsibilities and modalities for vetting (KYC) and granting credit⁷⁹ (for sales operations only) to counterparties;
- b) the verification of the presence of the counterparty in the list of the qualified counterparties;
- c) the definition of the risk limits for the trading operations;
- d) the definition of the type of commodities/derivatives which can be object of transactions and the related authorization workflow;
- e) determination, in case of tender, of the minimum requisites of offering parties and establishment of the offer assessment criteria before receiving offers;
- f) definition, in case of competitive procedures, of the technical features and of the technical and commercial conditions as well as a model for offers' evaluation (technical and financial) inspired by transparency and by highest limitation of subjectivity criteria;
- g) approval of the transaction, or any related amendments, by adequate authorization levels with the nature of the transaction;
- h) post-operation control over the alignment of the actual trades prices with market prices;
- i) verification of the conformity of the characteristics of commodities object of the sales contract, with the content of the sale proposal/offer draft and/or recap, also based on the minimum requirements defined by transport or storage or distribution operators;
- j) the verification of the completeness and the accuracy of invoice data with reference to the terms of the contract and/or confirmation as well as the performed transaction;
- k) the modalities and the criteria for registration of debit notes or credit notes received from the counterparty.

CO26. Inventory management: adoption of one or more regulatory and/or organizational procedures that, with reference to inventory management, provide:

- a) the modalities to regulate the traceability of the inbound and outbound logistics flows;
- b) the drafting and periodic update of inventory aimed at verifying the correspondence between the warehouse book value and the actual stock;
- c) the criteria and the modalities to perform possible inventory adjustments with the approval from the suitable hierarchical levels.

⁷⁹ Granting credit means the establishing of limits of the lines of credit to the counterparty.

CO28. Drafting of call for tender: adoption of one or more regulatory and/or organizational procedures that, with reference to the drafting of call for tender, provide:

- a) the modalities and parameters to define the economic bid and the coherence with the market value and possible criteria for adjustment;
- b) the modalities and the criteria for the submission and the authorization of the call for tender;
- c) the definition and the modalities for the publication of the call for tender.

CO30. Concessions agreement sales: adoption of one or more regulatory and/or organizational procedures that, within reference to the negotiation and finalisation aimed at concessions agreement sales, provide:

- a) the modalities and the parameters for the economic evaluation of the operation;
- b) the evaluation methods of the expressions of interest and the offers
- c) the elaboration of the contract draft, with the possible support of competent corporate function;
- d) the authorisation of the contract in line with the system of authority, once the verification that the contents of the contract are consistent with the contents of the authorization note has been made
- e) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors.

CO32. Credit management: adoption of one or more regulatory and/or organizational procedures that, with reference to credit management, provide:

- a) the definition of the criteria for identifying credit limits;
- b) authorization of the credit limit, by adequate authorization levels
- c) the methods of managing collections and monitoring past due amounts;
- d) the criteria and procedures for writing off and writing down the credits
- e) the criteria and methods for determining the transfer value of the receivable
- f) Approval by adequate levels of authorization of transactions involving the sale of credits.

CO34. Privileged relations/conflicts of interest: adoption of one or more regulatory and/or organizational procedures that, in case of privileged relations⁸⁰/conflicts of interest between the Company representatives and the third party (e.g., consultants, intermediaries, partners, customers, etc.), provide the obligation to report them and to refrain from the contract negotiation/management, delegating it to another subject/unit.

CO35. Due diligence/preventive check: adoption of one or more regulatory and/or organizational procedures that, with reference to third parties selection, provide:

- a) the definition of cases where it is necessary to proceed to due diligence/preventive check on the third party;
- b) the execution methods and formalisation, with possible support of Eni SpA competent functions, of the due diligence/preventive check of the third party. The due diligence/preventive check shall be carried out in relation to technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and, if applicable, to the nature and object of the contract, in relation to financial solidity;
- c) definition of the cases and methods for updating the due diligence/preventive verification according to risk-based assessments, aimed at verifying over time the maintenance of the relative requirements with the exclusion of individual transactions and contractual relationships of limited duration and/or immediate execution;
- d) in case it is provided the preventive involvement of the competent anti-corruption structure, the transmission to the subject or the unit authorizing the operation of the results of the due diligence, previously shared with that structure, and for certain cases:
 - iii) the dispatch by the persons responsible for the due diligence process of all the documentation and information necessary for the overall evaluation of the operation, its structure and the role of the subjects involved;
 - iv) the use of appropriate set of forms which identifies the types of documents/information to be transmitted according to previous point.

⁸⁰ Privileged relations are situation of kinship or affinity, or any kind of personal/financial relation that might influence behaviours.

CO36. Relationships with private entities: adoption of one or more regulatory and/or organizational procedures that, with reference to relationships with private entities⁸¹, provide:

- a) the identification of the types of relationships and of the related management methods;
- b) the methods of gathering, analysing and approving, with the support of competent functions, of the documentation to be transmitted to focal points of private counterparties (companies, association of businesses, foundations, associations and other private entities, even without legal personality, that perform professional and business activity) with the support of the relevant functions.

CO37. Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings and/or sale and acquisition of real estate, including mining usufruct rights and investment management: adoption of one or more regulatory and/or organizational procedures that, with reference to the acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings and/or sale and acquisition of real estate, including mining usufruct rights and investment management, provide:

- a) the methods and the parameters for the economic evaluation of the transaction;
- b) in case of payment or recognition of ancillary expenses connected to the operation⁸²:
 - v) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - vi) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - vii) the provision of appropriate authorization levels depending on the value of the fee to be paid;
 - viii) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;

⁸¹ For instance: financial analysts, mass media, rating agencies, certification bodies, conformity evaluation bodies, consumer associations, etc.

⁸² Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

- c) the standard contractual clauses related to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and the activities to be undertaken in case of possible deviations;
- d) the drafting of the contract draft, with the possible support of competent corporate function;
- e) the authorisation of the contract in line with the system of authority.

CO39. Shipping operations: adoption of one or more regulatory and/or organizational procedures that, with reference to shipping operations, provide:

- a) roles, responsibilities and modalities for vetting (KYC) and granting credit⁸³ (for sales operations only) to counterparties and definition of related requirements, including technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and the economic and financial solidity, if applicable in relation to the nature and the object of the contract;
- b) the verification of the presence of the counterparty in the list of the qualified counterparties, the modalities and criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract, as well as the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements;
- c) definition of the criteria for drafting, predisposition/modification and authorization of requests for rental/sub-rental;
- d) the criteria and modalities for contract awarding through "competitive procedure" or "direct award".
- e) determination, in case of tender, of the minimum requisites of offering parties, and establishment of the offer assessment criteria before receiving offers;
- f) the identification of a body/unit responsible and of criteria for the drafting and approval of rental deals, including the definition of technical features and of the technical and commercial conditions, as well as a model for offers' evaluation (technical and financial), either in case of tender or sole supplier, inspired

⁸³ Granting credit means the establishing of limits of the lines of credit to the counterparty.

by transparency and, as far as possible, by highest limitation of subjectivity criteria;

- g) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical rules in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- h) the contract approval, and its modifications, by adequate authorisation levels;
- i) post-operation control over the alignment of the actual trades prices with market prices;
- j) the compliance of the supplied ship to regulatory requirements regarding protection of the environmental, health and safety;
- k) verification of the conformity of the characteristics of the ships object of the rental/su-rental contract, with the content of the sale proposal/offer draft and/or recap, also based on the minimum requirements defined by transport or storage or distribution operators;
- l) verification of the existence, availability and ownership of the ships object of sales;
- m) the verification of the completeness and the accuracy of invoice data with reference to the terms of the contract and/or confirmation as well as the performed transaction;
- n) the modalities and the criteria for registration of debit notes or credit notes received from the counterparty.

ICT5. Data modification in the production environment: adoption of one or more regulatory and/or organizational procedures providing that the data and information modification in a production environment shall be subject to preventive authorization checks and posterior monitoring checks, in order to ensure the correct and complete execution of the activities from a technical point of view and that different activities in addition to those authorized have not been carried out.

ICT7. Perimeter Security: adoption of one or more regulatory and/or organizational procedure providing that the protection of the information and communication system from malicious software (e.g. worms and viruses) is guaranteed by the Company, based on the type of equipment and technological chain in question, through the use of antivirus, the process of patch management and configuration of firewall, IPS/IDS. Any changes to the configuration

of perimeter security (e.g. opening doors to the outside) shall be subject to appropriate authorization checks.

ICT8. Communications Security: adoption of one or more regulatory and/or organizational procedures providing that the security of the information and communications system is guaranteed by the Company through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including the provision of security tools that guarantee security in the exchange of critical information for the business as well as of confidential nature even with third parties, in order to avoid interceptions, disruptions of communications and/or consequent alterations of contents.

ICT10. Physical Security: adoption of one or more regulatory and/or organizational procedures providing that the Company shall arrange the adoption of controls aimed at preventing:

- unauthorized access, damages and interferences to premises and goods contained therein, by securing the areas and equipment, with particular focus on the locals dedicated as data processing centres, directly operated;
- damages and interferences to the equipment that provide connectivity and communications.

ICT12. Security in the acquisition, development and maintenance of hardware and communication equipment: adoption of one or more regulatory and/or organizational procedures providing that the Company shall identify the security and technical compliance requirements (if applicable) during the hardware and communication equipment acquisition, development, supply and maintenance, and it shall provide for the adoption of the most appropriate measures for the type of equipment and technological chain in question, such as the implementation of processes of "configuration management" and "asset management" that take into account the relevant security aspects.

ICT14. Audit and Monitoring: adoption of one or more regulatory and/or organizational procedures providing the Company to ensure the conduct of periodic monitoring/verification activities of the effectiveness and operation of the Company information security management system both in the application and infrastructural field, adopting the most appropriate verification measures for the different technology categories, so as to ensure adequate defensive

barriers and, at the same time, identify possible abuses on the outbound traffic.

ICT16. Incidents and information security issues management:

adoption of one or more regulatory and/or organizational procedures providing that the treatment of incidents and issues related to information security shall include:



- a) the adoption of management channels for communication of incidents and issues (relating to the entire technology chain);
- b) periodic analysis of all single and recurrent incidents and the identification of the root cause (relating to the entire technology chain);
- c) the management of issues that have generated one or more incidents, until their final solution (relating to the entire technology chain);
- d) production and analysis of reports and trends on incidents and issues and the identification of preventive actions (relating to the entire technology chain);
- e) the maintenance of databases containing information on known errors and security vulnerabilities still unsolved, and their related workarounds.

TE1. Risk or suspicious operations: adoption of one or more regulatory and/or organizational procedures that, with reference to the identification of possible operations of recycling, self-laundering and terrorism financing considered "at risk" or "suspicious", provide for:

- a) the types of indicators related to potential anomalies associated to the conduct of the counterparty or to operations/means and methods of payment;
- b) modalities of management of the operation in case of indicators related to potential anomalies.

The following table represents the specific control standards applicable to each type of sensitive activity in relation to crimes for purposes of terrorism, subversion of the democratic order, laundering, as well as self-laundering of the proceeds of crime. When specific control standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity.

Sensitive Activities		Specific Control Standard																																												
		CO1	CO2	CO3	CO4	CO7	CO8	CO9	CO10	CO11	CO12	CO13	CO14	CO15	CO16	CO18	CO19	CO22	CO23	CO24	CO25	CO26	CO28	CO30	CO32	CO34	CO35	CO36	CO37	CO39	ICT5	ICT7	ICT8	ICT10	ICT12	ICT14	ICT16	ICT19	TE1							
23	Selection of the partners, negotiation and finalisation of sponsorship contracts			Assessable Standard				Assessable Standard																		Assessable Standard	Assessable Standard																			
24	Management of trading and shipping activities: selection of counterparties and products, negotiation and finalisation of contracts			Assessable Standard																Assessable Standard						Assessable Standard	Assessable Standard				Assessable Standard															
25	Management of logistics and warehouse activities, including transit of goods																						Assessable Standard																							
26	Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties																Assessable Standard																													
27	Personnel selection, hiring, employment and administrative management, including management of seasonal/ temporary personnel	Assessable Standard		Assessable Standard																																										
28	Definition and assignment of performance goals															Assessable Standard																														
29	Credit management																									Assessable Standard																				
31	Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings, including mining rights and investment management			Assessable Standard																							Assessable Standard	Assessable Standard			Assessable Standard															
32	Negotiation and finalisation of contracts related to real estate and register of movable property			Assessable Standard																							Assessable Standard	Assessable Standard			Assessable Standard															
54	Management of production activities and realization and development of assets/products/solutions/technologies and instruments including packaging																																													
64	Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)																																			Assessable Standard	Assessable Standard	Assessable Standard			Assessable Standard	Assessable Standard				
66	Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system																																			Assessable Standard				Assessable Standard	Assessable Standard	Assessable Standard				

Legend
 Assessable Standard
 Not Assessable Standard

2.4 Specific Control Standards in relation to crimes against individual personality⁸⁴ and to crimes of employing a citizen national without a valid residence permit⁸⁵

CO1. Selection, hiring, employment and administrative management of personnel: adoption of one or more regulatory and/or organisational procedures that, with reference to the selection, hiring, employment and administrative management of personnel, provide:

- a) an employment planning process that takes into account the necessities;
- b) the definition of minimum requirements (profile) necessary in order to hold the job;
- c) the definition of the related compensation level in line with the quantity and quality of the requested work performance and with the reference to the provisions of National or local Collective Labour Agreements / applicable salary scales (if available);
- d) the definition of a selection process that provides for:
- v) the prohibition of selecting children less than the age of completion of compulsory education;
- vi) the research for several candidates, in consideration of the vacant position complexity;
- vii) the management of conflicts of interest between the selector and the candidate;
- viii) the verification, through different screening phases, of the coherence between candidates and the role to be hold;
- e) the execution of pre-hiring checks⁸⁶ aimed at preventing the rise of prejudicial situations, that might expose the Company to the risk of committing a crime underlying a corporate administrative liability (with particular reference to the existence of criminal lawsuit/lis pendens, conflicts of interest/relations that might interfere with public officials, persons appointed for public services operating in activities in which the Company has a concrete interest as well as with business top managers, associations of businesses, foundations, associations and other

⁸⁴ The Sensitive Activities reported in this chapter, as well as related specific control standards, take into account the regulatory updates introduced by Italian Law October 1st, 2012, n. 172 (implementing the "Lanzarote Convention").

⁸⁵ As regard the mitigation of illicit brokering and labour exploitation, with reference to the exploitation index related to the breach of rules on safety and hygiene at work; refer to the section of manslaughter and non-intentional serious or very serious injuries arising out of the breach of accident prevention laws and regulations as well as laws and regulations on health protection at work.

⁸⁶ In case of foreign legislations, pre-hiring checks are carried out in respect to what established by local laws.

private bodies, also without legal entity, that carry out professional and business activity with particular interest to the Company, the lack, in case of non-EU countries citizens, of a valid residence permit);

- f) the definition of possible circumstances that might impede the hiring, as well as different circumstances that only constitutes "remarks", after the completion of pre-hiring checks⁸⁷;
- g) the hiring authorisation by adequate hierarchical levels;
- h) the modalities of opening and management of employees registry;
- i) systems - automated systems as well - that guarantees traceability of presence recording, in accordance with applicable legislation;
- j) the verification of the correspondence of wages paid in line with the quantity and quality of the work performance carried out and in compliance with the provisions of National or local Collective Labour Agreements / applicable salary scales (if available);
- k) in case of employment of non-EU countries citizens, the verification of existence and holding of the requirements and of the compliance to the regulations related to validity of the residence permit;
- l) the verification regarding the observance of law provisions concerning work performance in line with normal working hours and with the enjoyment of vacation, rest periods and leave (e.g. for marriage, maternity, etc.) and actions to carry out in case of possible deviations;
- m) the use of audio-visual systems and other instruments from which derives also the possibility of remote control, in accordance with law provisions in force, as well as the use of respectable and no-degrading accommodation.
- n) verification of the correct treatment of the termination of employment, in line with the criteria defined, and the correctness of the amounts paid, in line with those due
- o) the termination of employment's approval by adequate authorisation levels

CO2. Procurement of goods, services and intellectual works: adoption of one or more regulatory and/or organisational procedures that, with reference to the procurement of goods, services and intellectual works, provide:

⁸⁷ In case of foreign legislation, pre-hiring checks are conducted in accordance with the provisions of that legislation.

- a) the arrangement and authorisation of the purchase request as well as the modalities according to which the amount of the payment due has been estimated;
- b) (where applicable) the definition of the requirements to claim a service from such counterparties;
- c) the definition of criteria and modalities for contract awarding (i.e. publication of call for tenders, single/sole source supplier, short vendor list, direct award, procurement in emergency conditions, resort to subcontracting and relative limits etc.);
- d) the requirements for the recourse to "direct award" procedure adequately justified, documented and subject to suitable control and authorisation systems at adequate hierarchical level;
- e) the modalities and the definition of criteria for the arrangement and approval of the invitation to tender⁸⁸;
- f) the modalities for publication of the call for tender⁸⁹;
- g) the modalities of definition and approval of possible short vendor list;
- h) in case of competitive procedures, the definition of criteria for predisposition and authorisation of the offer request, including the definition of the technical features (taking into account the best available technologies for the protection of environment, health and safety) and of the technical and commercial conditions;
- i) the use of criteria for offers' evaluation inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
- j) the evaluation of the adequacy of the overall bid;
- k) the definition of criteria and related modalities for evaluating the adequacy of the bid's economic value with regard to forecasted labour and safety costs related to the services that are the subject of the contract, and, if the bid appears abnormally low, the evaluation of written justifications and related documents supplied with the bid;
- l) in case of direct award, a principle of rotation for goods, services and intellectual works suppliers included in the qualified suppliers register;
- m) the definition of criteria for rotation of personnel involved in the procurement process⁹⁰ centralised to dedicated procurement functions;

⁸⁸ Wherever the invitation to tender is regulated by specific legislative provisions or applicable prescriptive procedures.

⁸⁹ Please refer to previous footnote.

⁹⁰ Wherever the procurement has been carried out by a different person than the requesting unit.

- n) adequate monitoring systems, in order to guarantee a correct and functional vendor list suppliers' rotation;
- o) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- p) the contract approval by adequate authorisation levels;
- q) the inclusion of clauses, in contracts with food suppliers, which provide the compliance with the minimum requisites established by law in the production and labelling.

CO8. Non profit and social projects initiatives: adoption of one or more regulatory and/or organizational procedures that, with reference to non profit initiatives, provide:

- a) the elaboration, evaluation and approval of a budget allocated to non profit initiatives;
- b) the rules and responsibilities for the distribution of a non profit initiative loaded, or not, by charges for the beneficiary;
- c) the authorization of any extra-budget initiatives by adequate authorisation levels;
- d) the reporting of all the final data of the initiatives;
- e) in case of non profit initiatives loaded by charges for the beneficiary, the instructions and the criteria to verify and monitor the correct use from the beneficiary of such initiatives.
- f) the existence of a connection of social projects to business objectives;
- g) the counterparty's commitment to compliance with applicable control principles/ethical rules/legal requirements in the conduct of business.

CO10. Management of purchase contracts: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of contracts for the purchase of goods, services and intellectual works, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;

- c) the contract handover (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check of the consistency between the delivery orders/work orders and the parameters set by the contract;
- e) in case of service agreement, the subscription of the delivery orders/work orders by adequate proxy holder;
- f) the check of the conformity between the characteristics of purchased goods, works and services, and the conditions set by the delivery orders/work orders/contract;
- g) for the purpose of recognizing the agreed fees, the verification of the conformity of the service received / execution of the contract / agreement with the content of the same;
- h) the modalities and the criteria for registration of debit notes or credit notes received from suppliers;
- i) the verification - during the phase of reception of devices containing computer programs, databases, phonograms or videograms of musical, film and audiovisual works and/or sequences of moving images – the presence of the marking provided by institutions in charge of copyright surveillance or of the exemption form this duty.
- j) activation of the subcontract by the contract manager on the basis of a specific declaration issued by the contractor / supplier with which it confirms that it has verified the persistence of the requirements presented in the offer by the subcontractor;
- k) authorization of the subcontract by specific company figures identified in the contractual strategy and within the limits indicated in the contract itself (e.g. activities / supplies that can be subcontracted, percentage or maximum value that can be subcontracted, etc.) as well as by the relevant legislation;
- l) periodic monitoring, according to the procedures provided for in the contract, of compliance by the contractor / supplier with the subcontract thresholds envisaged.

CO16. Accreditation/qualification/evaluation: adoption of one or more regulatory and/or organizational procedures that, with reference to the accreditation/qualification/evaluation of goods, services and intellectual works suppliers, provide:

- a) criteria for preventive check/accreditation/qualification;
- b) the definition of the requirements for preventive check/accreditation/qualification, including technical and professional characteristics, good reputation, ethical aspects , sustainability (including compliance with human right

regulations), compliance, also with reference to the internal and external regulations in the field of HSE-Q (where applicable), and, if applicable in relation to the nature and the object of the contract, the economic and financial solidity;

- c) the modalities and the criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract;
- d) the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements.

CO22. Joint venture agreements: adoption of one or more regulatory and/or organizational procedures that, with reference to the selection of intermediaries, negotiation, execution and management of joint venture agreements, provide:

- a) the methods and the parameters for the economic evaluation of the operation/initiative;
- b) in case of payment or recognition of ancillary expenses connected to the operation:
 - i) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - ii) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - iii) the provision of appropriate authorization levels depending on the value of the fee to be paid;
 - iv) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) standard contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and the actions required in case of potential deviations from the pre-established conditions;
- d) an adequate authorization workflow for the execution of the operation/initiative;
- e) the appointment of the Company Representative in the joint venture with the definition of roles and responsibilities assigned;
- f) the possibility to conduct audit programs on the activities carried out by the joint venture, if specific risk indicators exist.

CO34. Privileged relations/conflicts of interest: adoption of one or more regulatory and/or organizational procedures that, in case of privileged relations/conflicts of interest between the Company representatives and the third party (e.g., consultants, intermediaries, partners, customers, etc.), provide the obligation to report them and to refrain from the contract negotiation/management, delegating it to another subject/unit.

CO35. Due diligence/preventive check: adoption of one or more regulatory and/or organizational procedures that, with reference to third parties selection, provide:

- a) the definition of cases where it is necessary to proceed to due diligence/preventive check on the third party;
- b) the execution methods and formalisation, with possible support of Eni SpA competent functions, of the due diligence/preventive check of the third party. The due diligence/preventive check shall be carried out in relation to technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and, if applicable, to the nature and object of the contract, in relation to financial solidity;
- c) definition of the cases and methods for updating the due diligence/preventive verification according to risk-based assessments, aimed at verifying over time the maintenance of the relative requirements with the exclusion of individual transactions and contractual relationships of limited duration and/or immediate execution;
- d) in case it is provided the preventive involvement of the competent anti-corruption structure, the transmission to the subject or the unit authorizing the operation of the results of the due diligence, previously shared with that structure, and for certain cases:
 - i) the dispatch by the persons responsible for the due diligence process of all the documentation and information necessary for the overall evaluation of the operation, its structure and the role of the subjects involved;
 - ii) the use of appropriate set of forms which identifies the types of documents/information to be transmitted according to previous point.

CO39. Shipping operations: adoption of one or more regulatory and/or organizational procedures that, with reference to shipping operations, provide:

- a) roles, responsibilities and modalities for vetting (KYC) and granting credit⁹¹ (for sales operations only) to counterparties and definition of related requirements, including technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and the economic and financial solidity, if applicable in relation to the nature and the object of the contract;
- b) the verification of the presence of the counterparty in the list of the qualified counterparties, the modalities and criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract, as well as the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements;
- c) definition of the criteria for drafting, predisposition/modification and authorization of requests for rental/sub-rental;
- d) the criteria and modalities for contract awarding through "competitive procedure" or "direct award".
- e) determination, in case of tender, of the minimum requisites of offering parties, and establishment of the offer assessment criteria before receiving offers;
- f) the identification of a body/unit responsible and of criteria for the drafting and approval of rental deals, including the definition of technical features and of the technical and commercial conditions, as well as a model for offers' evaluation (technical and financial), either in case of tender or sole supplier, inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
- g) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical rules in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- h) the contract approval, and its modifications, by adequate authorisation levels;

⁹¹ Granting credit means the establishing of limits of the lines of credit to the counterparty.

- i) post-operation control over the alignment of the actual trades prices with market prices;
- j) the compliance of the supplied ship to regulatory requirements regarding protection of the environmental, health and safety;
- k) verification of the conformity of the characteristics of the ships object of the rental/su-rental contract, with the content of the sale proposal/offer draft and/or recap, also based on the minimum requirements defined by transport or storage or distribution operators;
- l) verification of the existence, availability and ownership of the ships object of sales;
- m) the verification of the completeness and the accuracy of invoice data with reference to the terms of the contract and/or confirmation as well as the performed transaction;
- n) the modalities and the criteria for registration of debit notes or credit notes received from the counterparty.

ICT5. Data modification in the production environment: adoption of one or more regulatory and/or organizational procedures providing that the data and information modification in a production environment shall be subject to preventive authorization checks and posterior monitoring checks, in order to ensure the correct and complete execution of the activities from a technical point of view and that different activities in addition to those authorized have not been carried out.

ICT7. Perimeter Security: adoption of one or more regulatory and/or organizational procedure providing that the protection of the information and communication system from malicious software (e.g. worms and viruses) is guaranteed by the Company, based on the type of equipment and technological chain in question, through the use of antivirus, the process of patch management and configuration of firewall, IPS/IDS. Any changes to the configuration of perimeter security (e.g. opening doors to the outside) shall be subject to appropriate authorization checks.

ICT8. Communications Security: adoption of one or more regulatory and/or organizational procedures providing that the security of the information and communications system is guaranteed by the Company through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including the provision of security tools that guarantee security in the exchange of critical information for the business as well as of

confidential nature even with third parties, in order to avoid interceptions, disruptions of communications and/or consequent alterations of contents.

ICT10. Physical Security: adoption of one or more regulatory and/or organizational procedures providing that the Company shall arrange the adoption of controls aimed at preventing:

- unauthorized access, damages and interferences to premises and goods contained therein, by securing the areas and equipment, with particular focus on the locals dedicated as data processing centres, directly operated;
- damages and interferences to the equipment that provide connectivity and communications.

ICT12. Security in the acquisition, development and maintenance of hardware and communication equipment: adoption of one or more regulatory and/or organizational procedures providing that the Company shall identify the security and technical compliance requirements (if applicable) during the hardware and communication equipment acquisition, development, supply and maintenance, and it shall provide for the adoption of the most appropriate measures for the type of equipment and technological chain in question, such as the implementation of processes of "configuration management" and "asset management" that take into account the relevant security aspects.

ICT14. Audit and Monitoring: adoption of one or more regulatory and/or organizational procedures providing the Company to ensure the conduct of periodic monitoring/verification activities of the effectiveness and operation of the Company information security management system both in the application and infrastructural field, adopting the most appropriate verification measures for the different technology categories, so as to ensure adequate defensive barriers and, at the same time, identify possible abuses on the outbound traffic.

ICT16. Incidents and information security issues management: adoption of one or more regulatory and/or organizational procedures providing that the treatment of incidents and issues related to information security shall include:

- a) the adoption of management channels for communication of incidents and issues (relating to the entire technology chain);

- b) periodic analysis of all single and recurrent incidents and the identification of the root cause (relating to the entire technology chain);
- c) the management of issues that have generated one or more incidents, until their final solution (relating to the entire technology chain);
- d) production and analysis of reports and trends on incidents and issues and the identification of preventive actions (relating to the entire technology chain);
- e) the maintenance of databases containing information on known errors and security vulnerabilities still unsolved, and their related workarounds.

ICT19. Control by the IT Service Provider - contractual clauses

Adoption of one or more regulatory and / or organizational tools that provide, depending on the nature and type of the contract, the insertion of standard contractual clauses that require the performance, by the contract manager, of specific monitoring activities on the reports produced of the IT Service Provider or obtaining third-party reports in order to guarantee the implementation of the control standards envisaged for the area in question.

PI1. Management of social activities, welfare initiatives/travel rewards: adoption of one or more regulatory and/or organizational procedures that, within the context of social activities, welfare initiatives/travel rewards, provide:

- a) identification of a person responsible for the organization of social activities or welfare initiatives, including the promotion of travels for business partners (i.e. agents, managers etc.);
- b) the process of drafting and approval of purchase orders relating to services;
- c) the definition of technical specifications relating to the provision of services (description of the characteristics of the activities, technical attributes, etc.);
- d) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- e) verification of the compliance of the activities and services provided with the technical specifications.

- PI2. Activities in the cinematographic/editorial sphere related to the external communication:** adoption of one or more regulatory and organizational procedures that provide:
- a. specific controls in order to provide the ban on the acquisition, use, diffusion and/or sale of pedo-pornographic material;
 - b. standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and in relation to actions to be undertaken in case of possible deviations, from the pre-established contractual conditions.
- PI3. Management of activities performed by a third party – contractual clauses:** adoption of one or more regulatory and/or organizational procedures that with reference to the management of activities performed by a third party on behalf of Eni, provide for:
- a) the insertion of standard contractual clauses related to the compliance, in line with applicable laws and/or with relevant best practice, with employment conditions regarding wages, working hours, vacation, rest periods, leave, protection of children, surveillance systems and accommodation, possibly offered to employees with reference to the performance of contractual services and of the provisions on immigration and regularity of stay in the case of citizens of non-EU countries
 - b) the possibility to conduct audit programs on the compliance, by the third party, to above-mentioned contractual clauses, if specific risk indicators exist.

The following table represents the Specific Control Standards applicable to each type of sensitive activity in relation to crimes against individual personality and to crimes of employing a foreign national without a valid residence permit. When Specific Control Standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity.

Sensitive Activities		Specific Control Standard																			
		C01	C02	C08	C010	C016	C022	C034	C035	C039	ICT5	ICT7	ICT8	ICT10	ICT12	ICT14	ICT16	ICT19	PI1	PI2	PI3
4	Selection of goods, services and intellectual works suppliers, negotiation, and finalization of the related contracts (including the negotiation/finalization of contracts as awarding entity and the use of any subcontracting)		Assessable Standard			Assessable Standard		Assessable Standard	Assessable Standard						Assessable Standard			Assessable Standard		Assessable Standard	Assessable Standard
NEW	Management of contracts - including subcontracting				Assessable Standard			Assessable Standard													
16	Selection of the partners, negotiation, finalisation and management of joint venture contracts						Assessable Standard	Assessable Standard	Assessable Standard												Assessable Standard
18	Selection of the commercial network operators, commercial collaborations / co-marketing activities / activities in the field of research and development and financial partners and intermediaries, negotiation and finalisation of the related contracts							Assessable Standard													Assessable Standard
21	Selection of the beneficiaries, definition and implementation of non profit initiatives and social projects			Assessable Standard				Assessable Standard	Assessable Standard												
23	Selection of the partners, negotiation and finalization of sponsorship contracts								Assessable Standard												Assessable Standard
24	Management of trading and shipping activities: selection of counterparties and products, negotiation and finalisation of contracts									Assessable Standard											Assessable Standard
27	Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel	Assessable Standard																			
47	Management of social activities and welfare initiatives																			Assessable Standard	
56	Management of internal and external corporate communication																				Assessable Standard
64	Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)											Assessable Standard	Assessable Standard	Assessable Standard		Assessable Standard	Assessable Standard				
66	Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system										Assessable Standard			Assessable Standard	Assessable Standard						

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	Assessable Standard
	Not Assessable Standard

2.5 Specific Control Standards in relation to market abuse crimes/administrative misdemeanours

MA1. Management of inside information: adoption of one or more regulatory and/or organizational procedures that in relation to the management of inside information, provide:

- a) the definition of the criteria for the identification and treatment of inside information of Eni⁹² and the identification of the parties responsible for the evaluation of the inside nature of the information;
- b) behavioural obligations related to possible operations performed by those who perform administrative, control or management functions at Eni S.p.A (as issuer and / or emission allowance market participant) and at ETS (as emission allowance market participant) and persons closely associated with them ("Managers' Transactions") on: i) Eni S.p.A.'s shares or debt instruments, or derivative instruments, or other financial instruments connected to them; or ii) Eni S.p.A.'s or ETS's emission allowances or Eni S.p.A.'s or ETS's auction products on the basis of the emission allowances or the related derivative instruments of emission allowances;
- c) the principles for managing inside information ensuring their privacy, by adopting measures of confidentiality (principle of the "need to know"), including the subscription of specific confidentiality clauses;
- d) adequate precautions to ensure the protection and custody of documents containing confidential information in order to prevent unauthorized access, including the subscription of specific confidentiality clauses.

MA2. Communication of information to the public/financial community: adoption of one or more regulatory and/or organizational procedures that with reference to the dissemination of information to the public/financial community, provide:

- a) the identification of the parties responsible for monitoring the information to be transmitted;

⁹² For inside information of Eni S.p.A. we mean the inside information that, although it may arise in the subsidiary company, directly concerns the issuer Eni S.p.A., its financial instruments, or that concerns ETS S.p.A. as a participant in the emission allowance market.

- b) the modalities for managing the process of communication of information subject to disclosure, included the delay process of communication to the public;
- c) the prior approval of the final text of the notification by the competent department;
- d) the communication as soon as possible of the inside information of Eni⁹³ to the public/financial community;
- e) the communication as soon as possible to the Supervisory Authority in case of delay in communication of the inside information of Eni, in the terms and with the methods established by law.

MA3. Register: adoption of one or more regulatory and/or organizational procedures that with reference to the management of the Register of persons having access to inside information of Eni ("Register"), provide:

- a) the definition of the criteria and procedures for implementation and maintenance of the Register;
- b) identification of the party responsible for keeping of the Register;
- c) reporting to the Holder of the Register of persons who, due to their working or professional activity or the functions performed, have access to inside information of Eni⁹⁴;
- d) information towards those persons who have access to inside information of Eni⁹⁵, about the legal obligations that derive from having access to inside information of Eni⁹⁶ and possible sanctions in case of abuse of the inside information of Eni⁹⁷ they have access to;
- e) the subscription, by third parties acting in the name or on behalf of Eni (e.g. consultants) that access inside information of Eni, of specific confidentiality clauses;

⁹³ For inside information of Eni S.p.A. we mean the inside information that, although it may arise in the subsidiary company, directly concerns the issuer Eni S.p.A., its financial instruments, or that concerns ETS S.p.A. as a participant in the emission allowance market.

⁹⁴ For inside information of Eni S.p.A. we mean the inside information that, although it may arise in the subsidiary company, directly concerns the issuer Eni S.p.A., its financial instruments, or that concerns ETS S.p.A. as a participant in the emission allowance market.

⁹⁵ For inside information of Eni S.p.A. we mean the inside information that, although it may arise in the subsidiary company, directly concerns the issuer Eni S.p.A., its financial instruments, or that concerns ETS S.p.A. as a participant in the emission allowance market.

⁹⁶ For inside information of Eni S.p.A. we mean the inside information that, although it may arise in the subsidiary company, directly concerns the issuer Eni S.p.A., its financial instruments, or that concerns ETS S.p.A. as a participant in the emission allowance market.

⁹⁷ For inside information of Eni S.p.A. we mean the inside information that, although it may arise in the subsidiary company, directly concerns the issuer Eni S.p.A., its financial instruments, or that concerns ETS S.p.A. as a participant in the emission allowance market.

- f) adequate precautions to ensure the protection and custody of the Register in order to prevent access.

MA4. Management of spot commodity contracts: adoption of one or more regulatory and/or organizational procedures that with reference to the management spot commodity contracts, provide:

- a) the definition of indicators that allow the detection of the possible market manipulation of the transactions on one or more listed financial instruments;
- b) the definition of the criteria that govern the correct price formation of the transaction;
- c) the detection activity, for the purposes of market abuse detection, of the links between the prices of commodities traded and the prices of listed financial instruments;
- d) standardized contractual provisions in relation to the nature and type of contract, included contractual provisions aimed at compliance with legal and regulatory obligations regarding market abuse and the activities to be followed in the event of any deviations.

MA5. Identification and reporting of suspicious orders or transactions (STOR): adoption, for qualified subjects PPAET (that is a person who prepares or performs operations in financial instruments on a professional basis), of one or more regulatory and/or organizational procedures that, with reference to suspicious orders or transactions for the purposes of MAR Regulation, provide:

- a) the definition of criteria for the detection of suspicious behaviors and adequate mechanisms for detecting them;
- b) analysis and evaluation by the competent company functions of each suspicious orders and transactions, even if carried out outside a trading venue;
- c) the reporting as soon as possible to the Authority of the orders or transactions valued like suspicious;
- d) the keeping of the documents concerning the analysis carried out, even in the case it was decided not to report to the Authority.

MA6. Market Sounding: adoption of one or more regulatory and/or organizational procedures that in relation to the market sounding provide the definition of the criteria for the identification and treatment of inside information, as well as the obligations regarding registration and information in compliance with the applicable legal provisions.

RS8. Financial instruments transactions: adoption of one or more regulatory and/or organizational procedures that, with reference to operations on financial instruments, provide:

- a) internal rules over the purchase and sales of own shares resolved and approved by the Shareholders' Meeting;
- b) the definition of fiscal year periods in relation to which it is forbidden to execute transactions involving shares or debt instruments of Eni S.p.A. or derivative instruments or other related financial instruments;
- c) behavioural obligations related to possible operations performed by those who perform administrative, control or management functions at Eni S.p.A (as issuer and / or emission allowance market participant) and at ETS (as emission allowance market participant) and persons closely associated with them ("Managers' Transactions") on: i) Eni S.p.A.'s shares or debt instruments, or derivative instruments, or other financial instruments connected to them; or ii) Eni S.p.A.'s or ETS's emission allowances or Eni S.p.A.'s or ETS's auction products on the basis of the emission allowances or the related derivative instruments of emission allowances;
- d) the definition of formalized criteria governing the correct formation of the price of listed financial instruments on regulated market (MTF or OTF), included financial instruments traded off-market (OTC);
- e) the detection activity, for the purposes of market abuse detection, of the links between the prices of financial instruments traded or held and the prices of listed financial instruments and of spot commodity contracts, if the price of the latter depends on the price of the financial instruments negotiated or held;
- f) standardized contractual provisions in relation to the nature and type of contract, included contractual provisions aimed at compliance with legal and regulatory obligations regarding market abuse and the activities to be followed in the event of any deviations.

The following table represents the Specific Control Standards applicable to each type of sensitive activity in relation to market abuse crimes/administrative misdemeanours. When Specific Control Standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity.

Sensitive Activities		Specific Control Standard						
		MA1	MA2	MA3	MA4	MA5	MA6	RS8
43	Management of inside information and release of information to the public/financial community	Assessable Standard	Assessable Standard	Assessable Standard	Not Assessable Standard	Not Assessable Standard	Assessable Standard	Not Assessable Standard
44	Management of financial instruments transactions	Not Assessable Standard	Not Assessable Standard	Assessable Standard	Not Assessable Standard	Assessable Standard	Not Assessable Standard	Assessable Standard
46	Management of spot commodity contracts	Not Assessable Standard	Not Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard	Not Assessable Standard	Not Assessable Standard

Legenda

	Assessable Standard
	Not Assessable Standard

2.6 Specific Control Standard in relation to organized crimes - transnational crimes and offences aimed at impeding law enforcement.

CO1. Selection, hiring, employment and administrative management of personnel:

adoption of one or more regulatory and/or organisational procedures that, with reference to the selection, hiring, employment and administrative management of personnel, provide:

- a) an employment planning process that takes into account the necessities;
- b) the definition of minimum requirements (profile) necessary in order to hold the job;
- c) the definition of the related compensation level in line with the quantity and quality of the requested work performance and with the reference to the provisions of National or local Collective Labour Agreements / applicable salary scales (if available);
- d) the definition of a selection process that provides for:
 - i) the prohibition of selecting children less than the age of completion of compulsory education;
 - ii) the research for several candidates, in consideration of the vacant position complexity;
 - iii) the management of conflicts of interest between the selector and the candidate;
 - iv) the verification, through different screening phases, of the coherence between candidates and the role to be hold;
- e) the execution of pre-hiring checks⁹⁸ aimed at preventing the rise of prejudicial situations, that might expose the Company to the risk of committing a crime underlying a corporate administrative liability (with particular reference to the existence of criminal lawsuit/lis pendens, conflicts of interest/relations that might interfere with public officials, persons appointed for public services operating in activities in which the Company has a concrete interest as well as with business top managers, associations of businesses, foundations, associations and other private bodies, also without legal entity, that carry out professional and business activity with particular interest to the Company, the lack, in case of non-EU countries citizens, of a valid residence permit);

⁹⁸ In case of foreign legislations, pre-hiring checks are carried out in respect to what established by local laws.

- f) the definition of possible circumstances that might impede the hiring, as well as different circumstances that only constitutes "remarks", after the completion of pre-hiring checks;
- g) the hiring authorisation by adequate hierarchical levels;
- h) the modalities of opening and management of employees registry;
- i) systems - automated systems as well - that guarantees traceability of presence recording, in accordance with applicable legislation;
- j) the verification of the correspondence of wages paid in line with the quantity and quality of the work performance carried out and in compliance with the provisions of National or local Collective Labour Agreements / applicable salary scales (if available);
- k) in case of employment of non-EU countries citizens, the verification of existence and holding of the requirements and of the compliance to the regulations related to validity of the residence permit;
- l) the verification regarding the observance of law provisions concerning work performance in line with normal working hours and with the enjoyment of vacation, rest periods and leave (e.g. for marriage, maternity, etc.) and actions to carry out in case of possible deviations;
- m) the use of audio-visual systems and other instruments from which derives also the possibility of remote control, in accordance with law provisions in force, as well as the use of respectable and no-degrading accommodation.
- n) verification of the correct treatment of the termination of employment, in line with the criteria defined, and the correctness of the amounts paid, in line with those due
- o) the termination of employment's approval by adequate authorisation levels

CO2. Procurement of goods, services and intellectual works:

adoption of one or more regulatory and/or organisational procedures that, with reference to the procurement of goods, services and intellectual works, provide:

- a) the arrangement and authorisation of the purchase request as well as the modalities according to which the amount of the payment due has been estimated;
- b) (where applicable) the definition of the requirements to claim a service from such counterparties;
- c) the definition of criteria and modalities for contract awarding (i.e. publication of call for tenders, single/sole source supplier, short

- vendor list, direct award, procurement in emergency conditions, resort to subcontracting and relative limits etc.);
- d) the requirements for the recourse to “direct award” procedure adequately justified, documented and subject to suitable control and authorisation systems at adequate hierarchical level;
 - e) the modalities and the definition of criteria for the arrangement and approval of the invitation to tender⁹⁹;
 - f) the modalities for publication of the call for tender¹⁰⁰;
 - g) the modalities of definition and approval of possible short vendor list;
 - h) in case of competitive procedures, the definition of criteria for predisposition and authorisation of the offer request, including the definition of the technical features (taking into account the best available technologies for the protection of environment, health and safety) and of the technical and commercial conditions;
 - i) the use of criteria for offers' evaluation inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
 - j) the evaluation of the adequacy of the overall bid;
 - k) the definition of criteria and related modalities for evaluating the adequacy of the bid's economic value with regard to forecasted labour and safety costs related to the services that are the subject of the contract, and, if the bid appears abnormally low, the evaluation of written justifications and related documents supplied with the bid;
 - l) in case of direct award, a principle of rotation for goods, services and intellectual works suppliers included in the qualified suppliers register;
 - m) the definition of criteria for rotation of personnel involved in the procurement process¹⁰¹ centralised to dedicated procurement functions;
 - n) adequate monitoring systems, in order to guarantee a correct and functional vendor list suppliers' rotation;
 - o) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and in relation

⁹⁹ Wherever the invitation to tender is regulated by specific legislative provisions or applicable prescriptive procedures.

¹⁰⁰ Please refer to previous footnote.

¹⁰¹ Wherever the procurement has been carried out by a different person than the requesting unit.

to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;

- p) the contract approval by adequate authorisation levels;
- q) the inclusion of clauses, in contracts with food suppliers, which provide the compliance with the minimum requisites established by law in the production and labelling.

CO3. Reference Lists: adoption of one or more regulatory and/or organizational procedures that, within the context of the sensitive activities in respect of which this control is applicable to, provide the obligation to carry out checks on the counterparties with the aim to verify their presence in the so-called "Reference Lists".

In case of a positive outcome of the control, the obligation to refrain from maintaining relations with the aforementioned third party if the grounds for registration in the "Reference Lists" is connected to circumstances/facts of the same type/nature of those relevant to Legislative Decree no. 231/01.

CO4. Management of collections, payments and petty cash: adoption of one or more regulatory and/or organizational procedures that, within the management of collections, payments and petty cash context, provide:

- a) the ban for the use of cash or other financial instrument in bearer form (in consideration of possible exceptions arising from operative/managerial needs objectively encountered, with reference to limited amounts and provided within the law), for any operation of collection, payment, funds transfer, and any other use of financial resources, as well as the ban for the use of bank accounts or deposits anonymous or with false registration;
- b) the obligation to:
 - i) use financial operators that are qualified to carry out each of the operations referred to in letter a);
 - ii) recur, within the management of financial transaction, only to operators that have proved to be equipped with manual and computer based and/or telematic controls aimed at preventing money laundering events;
- c) the check of payments' recipients;
- d) the check of the correspondence between the financial transaction performed and the related supporting documentation available;

- e) the ban to request/perform/receive payments to external suppliers and collaborators in a third country¹⁰² different from:
 - i) the parties
 - ii) the recipient/disponer of the payment,
 - iii) that of performance of the contract.

With reference to petty cash operations, such procedure shall provide:

- f) the modalities for petty cash utilization (including the types of expenses and utilization limits);
- g) the petty cash balance periodic reconciliations with the balance registered in the petty cash ledger.

CO7. Management of the activities related to opening and closing of bank accounts and financial resources transfer: adoption of one or more regulatory and/or organizational procedures that: with reference to the activities of opening and closing of bank accounts, provide:

- a. the operative instructions for opening and closing of current accounts opened with banks and financial institutions;
- b. the bank accounts periodic reconciliations.

With reference to financial resources transfer between either current accounts of companies of the Group or accounts of the same Company, provide:

- c. criteria and related execution methods.

CO8. Non profit and social projects initiatives: adoption of one or more regulatory and/or organizational procedures that, with reference to non profit initiatives, provide:

- a) the elaboration, evaluation and approval of a budget allocated to non profit initiatives;
- b) the rules and responsibilities for the distribution of a non profit initiative loaded, or not, by charges for the beneficiary;
- c) the authorization of any extra-budget initiatives by adequate authorisation levels;
- d) the reporting of all the final data of the initiatives;
- e) in case of non profit initiatives loaded by charges for the beneficiary, the instructions and the criteria to verify and monitor the correct use from the beneficiary of such initiatives.

¹⁰² For the purpose of the ban application third countries are not considered:

- those states where a company/entity, counterparty of the company, has established its centralized treasury and/or where it has established, wholly or in part, its headquarters, offices or operational units functional and necessary for the execution of the contract, or

those states in relation to which the following requisites occur jointly: (i) it is not a "High-Risk Jurisdiction" identified by the FATF / FATF and (ii) the bank details are entered by the contractual counterparty in the contract and / or in Eni's information tools.

- f) the existence of a connection of social projects to business objectives;
- g) the counterparty's commitment to compliance with applicable control principles/ethical rules/legal requirements in the conduct of business.

CO9. Sponsorships: adoption of one or more regulatory and/or organizational procedures that, with reference to sponsorships, provide :

- a) the request and the preliminary evaluation of the sponsorships with reference, among others, to the underlying reasons for the requests and the benefits for the Company;
- b) standardised contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and the actions required in case of potential deviations from the pre-established contractual conditions;
- c) the approval of the contract by adequate authorisation levels;

CO10. Management of purchase contracts: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of contracts for the purchase of goods, services and intellectual works, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check of the consistency between the delivery orders/work orders and the parameters set by the contract;
- e) in case of service agreement, the subscription of the delivery orders/work orders by adequate proxy holder;
- f) the check of the conformity between the characteristics of purchased goods, works and services, and the conditions set by the delivery orders/work orders/contract;
- g) for the purpose of recognizing the agreed fees, the verification of the conformity of the service received / execution of the contract / agreement with the content of the same;

- h) the modalities and the criteria for registration of debit notes or credit notes received from suppliers;
- i) the verification - during the phase of reception of devices containing computer programs, databases, phonograms or videograms of musical, film and audiovisual works and/or sequences of moving images – the presence of the marking provided by institutions in charge of copyright surveillance or of the exemption form this duty.
- j) activation of the subcontract by the contract manager on the basis of a specific declaration issued by the contractor / supplier with which it confirms that it has verified the persistence of the requirements presented in the offer by the subcontractor;
- k) authorization of the subcontract by specific company figures identified in the contractual strategy and within the limits indicated in the contract itself (e.g. activities / supplies that can be subcontracted, percentage or maximum value that can be subcontracted, etc.) as well as by the relevant legislation;
- l) periodic monitoring, according to the procedures provided for in the contract, of compliance by the contractor / supplier with the subcontract thresholds envisaged.

CO11. Contracts with commercial networks operators, with partner for commercial collaborations/ co-marketing activities/research and development activities/ financial operations and with intermediaries: adoption of one or more regulatory and/or organizational procedures that, with reference to the selection, negotiation, finalisation and management of contracts with commercial networks operators (agents, franchisees, managers/distributors), partner for commercial collaborations/ co-marketing activities/research and development activities/ financial operations and with intermediaries ,provide:

- a) the methods and criteria for the prior assessment of the strategic, economic and financial conditions and the feasibility of the relationship behind the contract;
- b) with reference to contracts that plan the payment of compensation in any form to third parties, the methods according to which the estimated amount of the consideration has been assessed;
- c) the evaluation of the adequacy of the overall fee;
- d) the standard contractual clauses related to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the

management of the activities from the third party, and the activities to be undertaken in case of possible deviations;

e) the contract approval by adequate authorization levels;

CO12. Participation to competitive procedures and negotiation and

finalisation of sales contract¹⁰³: adoption of one or more regulatory and/or organizational procedures that, with reference to the negotiation and finalisation of sales contract, provide:

a) methods and criteria for selecting competitive procedures to participate in;

b) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;

c) the methods and the parameters used to determine the price as well as its adequacy in relation to the market, in consideration of the contract object and quantity;

d) the identification of the subjects authorised to have relations with the counterparty for the activities planned by the competitive procedure (e.g. request for clarifications from the counterparty)

e) the definition and implementation process of commercial policies and the possible involvement of the competent legal function in case of evaluation of new commercial policies or that are included in new business scenarios;

f) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;

g) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;

h) the contract approval by adequate authorization levels;

i) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors;

j) verification of the existence, availability and ownership of the goods/services object of sales contract;

k) the verification of conformity of the characteristics of the goods/services object of the sales contract, with the content of the sale proposal/offer draft, also based on the minimum

¹⁰³ Sales contracts are intended as all those contracts that generate revenues for the Company.

requirements defined by transport or storage or distribution operators;

- l) for food products offer for sale, the periodic control of their expiry date and, should they be the result of transformation, the verification of the compliance with legal requirements ruling their production and labelling.

CO13. Management of sales contract¹⁰⁴: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of sales contracts, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check between the consistency of the order and the parameters provided by the contract;
- e) the check of the completeness and accuracy between invoice data and the contents of the contract/order, as well as in respect to goods/services provided;
- f) with reference to supply of gas & power contracts, the check, including a sample check, of the compliance of the invoicing to the legislative and regulatory prescriptions in terms of detection/application of the chargeable amounts, as well as of items applications, including correction factors that contribute to the determination of the payment due;
- g) the criteria and the modalities for the issuance of debit notes and credit notes;
- h) compliance with applicable regulations during purchase, sale, production and/or processing activities of goods protected by industrial property rights of any nature, even including the same titles/rights and possible licenses;
- i) the verification that the nature, quantities and features (also qualitative features) of goods correspond, with the expected tolerances, with the provisions of documents that certify the execution of supply or with the contractual commitments.

¹⁰⁴ Sales contracts are intended as all those contracts that generate revenues for the Company.

CO14. Negotiation and finalisation of concession agreements:

adoption of one or more regulatory and/or organizational procedures that, with reference to the negotiation and finalisation of concession agreements, provide:

- a) the methods and the parameters for the economic evaluation of the operation, including bidding processes, in case of participation to competitive procedures;
- b) in case of payment or recognition of ancillary expenses connected to the operation¹⁰⁵:
 - i) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - ii) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - iii) the provision of appropriate authorization levels depending on the value of the fee to be paid;
 - iv) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) the standard contractual clauses related to nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and activities to be undertaken in case of possible deviations;
- d) the elaboration of the contract draft, with possible support of the relevant corporate function;
- e) the approval of the contract by adequate authorization levels;
- f) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors.

CO15. Management of concession agreements:

adoption of one or more regulatory and/or organizational procedures that, with reference to the management of concession agreements, provide:

- a) the methods for drafting, verification and approval of the documentation to be submitted to the counterparty in relation to the execution of the concession agreement;
- b) the check of the conformity of activities performed in respect to the stipulated concession agreement;

¹⁰⁵ Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

- c) the modalities and the criteria that regulate possible changes and/or renewals of concession agreements.

CO16. Accreditation/qualification/evaluation: adoption of one or more regulatory and/or organizational procedures that, with reference to the accreditation/qualification/evaluation of goods, services and intellectual works suppliers, provide:

- a) criteria for preventive check/accreditation/qualification;
- b) the definition of the requirements for preventive check/accreditation/qualification, including technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human right regulations), compliance, also with reference to the internal and external regulations in the field of HSE-Q (where applicable), and, if applicable in relation to the nature and the object of the contract, the economic and financial solidity;
- c) the modalities and the criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract;
- d) the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements.

CO18. Personnel development and evaluation: adoption of one or more regulatory and/or organizational procedures that, with reference to the personnel development and evaluation, provide:

- a) a formal process for the allocation of reasonable and balanced goals;
- b) the evaluation and reporting methods of the employee performance;
- c) the definition of a formal process for the bonus correspondence, in proportion to the degree of achievement of the objectives;
- d) the correspondence verification between the provided incentives and the accounted performances.

CO19. Management of expenses reimbursement: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of employees, former employees and officers' expenses reimbursement, provide:

- a) the definition of types and limits of reimbursable expenses and their reimbursement methods;
- b) the criteria and modalities for the authorization of business trips;

- c) travel expenses reporting methods, with the indication of the purpose of the business travel;
- d) the checks of the incurred expenses and the reimbursement authorization methods.

CO20. Management of judicial and out-of-court disputes and arbitration proceedings¹⁰⁶: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of judicial and out-of-court disputes and arbitration proceedings, provide:

- a) guidelines concerning the definition of the initiatives to be undertaken, taking into account the nature, the object and the value of the lawsuit, and the related levels of approvals and sharing;
- b) the information flows from and towards Judicial Authorities and their attorneys and/or auxiliaries and with the counterparties, in full respect of the principles and contents of Eni Code of Ethics;
- c) the role of the legal affairs department with reference to the actions to be undertaken in order to comply with the requests of the Judicial Authorities and their attorneys and/or auxiliaries, as well as a suitable process of control performed by the competent functions of the Company;
- d) specific reporting activities with reference to the most relevant judicial or arbitration disputes;
- e) the obligation, of the subject involved, to inform the competent legal structure of the circumstance.

CO22. Joint venture agreements: adoption of one or more regulatory and/or organizational procedures that, with reference to the selection of intermediaries, negotiation, execution and management of joint venture agreements, provide:

- a) the methods and the parameters for the economic evaluation of the operation/initiative;
- b) in case of payment or recognition of ancillary expenses connected to the operation¹⁰⁷:
 - i) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;

¹⁰⁶ Alternative disputes resolution proceedings, including civil and commercial mediation.

¹⁰⁷ Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

- ii) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
- iii) the provision of appropriate authorization levels depending on the value of the fee to be paid;
- iv) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) standard contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and the actions required in case of potential deviations from the pre-established conditions;
- d) an adequate authorization workflow for the execution of the operation/initiative;
- e) the appointment of the Company Representative in the joint venture with the definition of roles and responsibilities assigned;
- f) the possibility to conduct audit programs on the activities carried out by the joint venture, if specific risk indicators exist.

CO23. Management of offered/received gifts and hospitality:

adoption of one or more regulatory and/or organizational procedures that, with reference to the management of offered/received gifts and hospitality, provide:

with reference to offered gifts/hospitality:

- a) the definition of the type, limit, and purpose of the gifts/hospitality allowed;
- b) the traceability of the offered gifts/hospitality and of related beneficiaries;
- c) the definition of a specific authorization levels in relation to the distribution of gifts and hospitality;

with reference to received gifts/hospitality:

- d) the definition of the criteria and limits of acceptable gifts/hospitality;
- e) traceability methods for received gifts/hospitality (whether accepted or not) and the name of the company/person that made such offer or provided such gift/hospitality and possible thresholds.

CO24. Management of hospitality incurred by employees and related reimbursements: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of hospitality incurred by employees and related expenses, provide:

- a) the definition of the types of representation expenses (so called entertainment expenses) and related criteria and limits;
- b) the definition of the modality to sustain the representation expenses (so called entertainment expenses) and the definition of a specific authorization process to perform them;
- c) the duties and the modalities to perform expenses' reporting activities, with reference to the beneficiary and the purpose of the expenditure;
- d) the criteria and modalities for the reimbursement of the representation expenses and the related authorizations.

CO25. Trading operations: adoption of one or more regulatory and/or organizational procedures that, with reference to trading of petroleum, oil products, gas and power, LNG, CO₂ emissions certificates, derivative instruments, provide:

- a) roles, responsibilities and modalities for vetting (KYC) and granting credit¹⁰⁸ (for sales operations only) to counterparties;
- b) the verification of the presence of the counterparty in the list of the qualified counterparties;
- c) the definition of the risk limits for the trading operations;
- d) the definition of the type of commodities/derivatives which can be object of transactions and the related authorization workflow;
- e) determination, in case of tender, of the minimum requisites of offering parties and establishment of the offer assessment criteria before receiving offers;
- f) definition, in case of competitive procedures, of the technical features and of the technical and commercial conditions as well as a model for offers' evaluation (technical and financial) inspired by transparency and by highest limitation of subjectivity criteria;
- g) approval of the transaction, or any related amendments, by adequate authorization levels with the nature of the transaction;
- h) post-operation control over the alignment of the actual trades prices with market prices;

¹⁰⁸ Granting credit means the establishing of limits of the lines of credit to the counterparty.

- i) verification of the conformity of the characteristics of commodities object of the sales contract, with the content of the sale proposal/offer draft and/or recap, also based on the minimum requirements defined by transport or storage or distribution operators;
- j) the verification of the completeness and the accuracy of invoice data with reference to the terms of the contract and/or confirmation as well as the performed transaction;
- k) the modalities and the criteria for registration of debit notes or credit notes received from the counterparty.

CO26. Inventory management: adoption of one or more regulatory and/or organizational procedures that, with reference to inventory management, provide:

- a) the modalities to regulate the traceability of the inbound and outbound logistics flows;
- b) the drafting and periodic update of inventory aimed at verifying the correspondence between the warehouse book value and the actual stock;
- c) the criteria and the modalities to perform possible inventory adjustments with the approval from the suitable hierarchical levels.

CO28. Drafting of call for tender: adoption of one or more regulatory and/or organizational procedures that, with reference to the drafting of call for tender, provide:

- a) the modalities and parameters to define the economic bid and the coherence with the market value and possible criteria for adjustment;
- b) the modalities and the criteria for the submission and the authorization of the call for tender;
- c) the definition and the modalities for the publication of the call for tender.

CO30. Concessions agreement sales: adoption of one or more regulatory and/or organizational procedures that, within reference to the negotiation and finalisation aimed at concessions agreement sales, provide:

- a) the modalities and the parameters for the economic evaluation of the operation;
- b) the evaluation methods of the expressions of interest and the offers

- c) the elaboration of the contract draft, with the possible support of competent corporate function;
- d) the authorisation of the contract in line with the system of authority, once the verification that the contents of the contract are consistent with the contents of the authorization note has been made
- e) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors.

CO32. Credit management: adoption of one or more regulatory and/or organizational procedures that, with reference to credit management, provide:

- a) the definition of the criteria for identifying credit limits;
- b) authorization of the credit limit, by adequate authorization levels
- c) the methods of managing collections and monitoring past due amounts;
- d) the criteria and procedures for writing off and writing down the credits
- e) the criteria and methods for determining the transfer value of the receivable
- f) Approval by adequate levels of authorization of transactions involving the sale of credits.

CO33. Contracts entered into with professionals/organizations providing intellectual activity in the management of legal disputes, extrajudicial disputes and arbitration proceedings¹⁰⁹: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of judicial and out-of-court disputes and arbitration proceedings, provide:

- a) the arrangement and the authorisation of the procurement requests
- b) the modalities and the criteria for contract awarding and the verification of the congruity of the fee requested with respect to the content and quality of the service received and the terms and conditions indicated in the letter of assignment;
- c) the modalities and the criteria of the contract's assignment
- d) a principle for the rotation of professionals/associations for intellectual activity supply, which are listed in the qualified vendor list register;
- e) the standard contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the

¹⁰⁹ Alternative disputes resolution proceedings, including civil and commercial mediation.

principles of control/ethical and behavioural rules in the management of the activities by the third party, as well as actions to be put in place in case of possible deviations;

- f) the authorisation of the contract in line with adequate authorisation levels.

CO34. Privileged relations/conflicts of interest: adoption of one or more regulatory and/or organizational procedures that, in case of privileged relations¹¹⁰/conflicts of interest between the Company representatives and the third party (e.g., consultants, intermediaries, partners, customers, etc.), provide the obligation to report them and to refrain from the contract negotiation/management, delegating it to another subject/unit.

CO35. Due diligence/preventive check: adoption of one or more regulatory and/or organizational procedures that, with reference to third parties selection, provide:

- a) the definition of cases where it is necessary to proceed to due diligence/preventive check on the third party;
- b) the execution methods and formalisation, with possible support of Eni SpA competent functions, of the due diligence/preventive check of the third party. The due diligence/preventive check shall be carried out in relation to technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and, if applicable, to the nature and object of the contract, in relation to financial solidity;
- c) definition of the cases and methods for updating the due diligence/preventive verification according to risk-based assessments, aimed at verifying over time the maintenance of the relative requirements with the exclusion of individual transactions and contractual relationships of limited duration and/or immediate execution;
- d) in case it is provided the preventive involvement of the competent anti-corruption structure, the transmission to the subject or the unit authorizing the operation of the results of the due diligence, previously shared with that structure, and for certain cases:
 - i) the dispatch by the persons responsible for the due diligence process of all the documentation and information

¹¹⁰ Privileged relations are situation of kinship or affinity, or any kind of personal/financial relation that might influence behaviours.

necessary for the overall evaluation of the operation, its structure and the role of the subjects involved;

- ii) the use of appropriate set of forms which identifies the types of documents/information to be transmitted according to previous point.

CO36. Relationships with private entities: adoption of one or more regulatory and/or organizational procedures that, with reference to relationships with private entities, provide:

- a) the identification of the types of relationships and of the related management methods;
- b) the methods of gathering, analysing and approving, with the support of competent functions, of the documentation to be transmitted to focal points of private counterparties (companies, association of businesses, foundations, associations and other private entities, even without legal personality, that perform professional and business activity) with the support of the relevant functions.

CO37. Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings and/or sale and acquisition of real estate, including mining usufruct rights and investment management: adoption of one or more regulatory and/or organizational procedures that, with reference to the acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings and/or sale and acquisition of real estate, including mining usufruct rights and investment management, provide:

- a) the methods and the parameters for the economic evaluation of the transaction;
- b) in case of payment or recognition of ancillary expenses connected to the operation¹¹¹:
 - i) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - ii) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - iii) the provision of appropriate authorization levels depending on the value of the fee to be paid;

¹¹¹ Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

- iv) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) the standard contractual clauses related to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and the activities to be undertaken in case of possible deviations;
- d) the drafting of the contract draft, with the possible support of competent corporate function;
- e) the authorisation of the contract in line with the system of authority.

CO39. Shipping operations: adoption of one or more regulatory and/or organizational procedures that, with reference to shipping operations, provide:

- a) roles, responsibilities and modalities for vetting (KYC) and granting credit¹¹² (for sales operations only) to counterparties and definition of related requirements, including technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and the economic and financial solidity, if applicable in relation to the nature and the object of the contract;
- b) the verification of the presence of the counterparty in the list of the qualified counterparties, the modalities and criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract, as well as the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements;
- c) definition of the criteria for drafting, predisposition/modification and authorization of requests for rental/sub-rental;
- d) the criteria and modalities for contract awarding through "competitive procedure" or "direct award".
- e) determination, in case of tender, of the minimum requisites of offering parties, and establishment of the offer assessment criteria before receiving offers;
- f) the identification of a body/unit responsible and of criteria for the drafting and approval of rental deals, including the definition

¹¹² Granting credit means the establishing of limits of the lines of credit to the counterparty.

of technical features and of the technical and commercial conditions, as well as a model for offers' evaluation (technical and financial), either in case of tender or sole supplier, inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;

- g) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical rules in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- h) the contract approval, and its modifications, by adequate authorisation levels;
- i) post-operation control over the alignment of the actual trades prices with market prices;
- j) the compliance of the supplied ship to regulatory requirements regarding protection of the environmental, health and safety;
- k) verification of the conformity of the characteristics of the ships object of the rental/su-rental contract, with the content of the sale proposal/offer draft and/or recap, also based on the minimum requirements defined by transport or storage or distribution operators;
- l) verification of the existence, availability and ownership of the ships object of sales;
- m) the verification of the completeness and the accuracy of invoice data with reference to the terms of the contract and/or confirmation as well as the performed transaction;
- n) the modalities and the criteria for registration of debit notes or credit notes received from the counterparty.

CO41. Training Activities: adoption of one or more regulatory and/or organizational procedures that, with reference to training activities, provide:

- a) roles, criteria, responsibilities and methods for gathering and analyzing demand for training needs;
- b) the elaboration, evaluation and approval of a training budget and relative training plans
- c) the authorization of any training activities not included in the plan by appropriate authorization levels
- d) verification (e.g. reference lists) and relative approval in cases of requests for enrolment in courses by persons not belonging to the company;
- e) verification of the delivery of the training activity

CR1. Designation and appointment of Administration¹¹³ and Control¹¹⁴ corporate bodies of companies and consortia participated by the Company, as well as appointment of the management of the Company¹¹⁵: adoption of one or more regulatory and/or organizational procedures that provide:

- a) prior verification of the inexistence of privileged relations between the representatives of the Company appointed as members of Administration and Control bodies of companies and consortia participated by the Company, or of the management of the Company and the representatives of the Public Authority and/or suppliers, customers or third party contractors of the Company. If privileged relations exist, the appointment shall be subject to approval by the Chief Executive Officer or by an entrusted manager;
- b) assignment of the responsibilities for direction and coordination of the activity of the representatives of the Company appointed as members of Administration and Control bodies of companies and consortia participated by the Company and verification of compliance with the indications supplied;
- c) information flows between representatives of the Company appointed as members of Administration and Control bodies of companies and consortia participated by the Company and the department to which they report.

CR2. Entry of a person into the territory of a State: adoption of one or more regulatory and/or organizational procedures that, with reference to the administrative management of Eni Group internal and external personnel involved in the corporate activity, provide:

- a) the obligation of formalizing the reasons for the decision to allow/request the entry of a person into the territory of a State;
- b) the attribution of the responsibility of verifying:
 - i) the effective entry of the person, in coherence with the reason given;
 - ii) compliance with the legal provisions on immigration in force on the territory of the State of destination;

¹¹³ Administration corporate body is the Board of Directors, Sole Administrator, or equivalent body appointed in Italy or abroad, entitled to the management of the Company.

¹¹⁴ Control corporate body is the Board of Statutory Auditors, Sole Statutory Auditor or equivalent body appointed in Italy or abroad, entitled with the supervision of the management of the Company.

¹¹⁵ Management of the Company are first of management which report to the CEO of the Company, Directors and proxy holders with spending powers.

- c) the reporting of persons for whom the Company procures an entry permit for the territory of a State, with indication of the departure date from it, when required.

CR3. Transactions involving the interests of the directors and statutory auditors and/or with related parties: adoption of a regulations procedure in order to ensure transparency as well as substantial and formal fairness of transactions with related parties and which includes:

- a) preventive assessment that transactions to carry out concern/involve the interest of related parties and/or the interests of the directors and of the statutory auditors and the methods for identifying them;
- b) definition of authorizing that involves roles, duties, responsibilities and specific controls connected to transactions with related parties and/or transactions involving the interests of the directors and of the statutory auditors;
- c) related information duties.

CR4. Physical access security: adoption of one or more regulatory and/or organizational procedures that, with reference to the security of physical access to the sites of the Company, provide for the limitation of the entrance to authorized persons only and that shall provide:

- a) the modalities for identification/authorization for access of the visitors, service providers and contractors;
- b) the procedures for issuance of identification document authorization for employees and contractors;
- c) the use of video surveillance systems at the access gates;
- d) the delivery to visitors and service providers of the information on the risks present in the workplace and on the emergencies dispositions.

CR5. Management of weapons: adoption of one or more regulatory and/or organizational procedures that provide the obligation to comply with regulatory requirements governing import, possession and carrying the weapons in a public place or open to the public, as well as their use, transport or sale of weapons except for activities and purposes allowed by law.

CR6. Handling of explosives: adoption of a regulatory and/or organizational procedures that, in the acquisition of services involving the use of explosive material, provide the involvement of

the competent legal function in the definition of specific terms, that give the counterparty the responsibility:

- a) for obtaining licenses by the Public Authority in order to import, transport, possess explosive products in line with the provisions of law;
- b) concerning the transportation, possession, storage and sale of explosive materials, or parts thereof, in the areas of services, in line with the provisions of the law.

ICT5. Data modification in the production environment: adoption of one or more regulatory and/or organizational procedures providing that the data and information modification in a production environment shall be subject to preventive authorization checks and posterior monitoring checks, in order to ensure the correct and complete execution of the activities from a technical point of view and that different activities in addition to those authorized have not been carried out.

ICT7. Perimeter Security: adoption of one or more regulatory and/or organizational procedure providing that the protection of the information and communication system from malicious software (e.g. worms and viruses) is guaranteed by the Company, based on the type of equipment and technological chain in question, through the use of antivirus, the process of patch management and configuration of firewall, IPS/IDS. Any changes to the configuration of perimeter security (e.g. opening doors to the outside) shall be subject to appropriate authorization checks.

ICT8. Communications Security: adoption of one or more regulatory and/or organizational procedures providing that the security of the information and communications system is guaranteed by the Company through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including the provision of security tools that guarantee security in the exchange of critical information for the business as well as of confidential nature even with third parties, in order to avoid interceptions, disruptions of communications and/or consequent alterations of contents.

ICT10. Physical Security: adoption of one or more regulatory and/or organizational procedures providing that the Company shall arrange the adoption of controls aimed at preventing:

- a) unauthorized access, damages and interferences to premises and goods contained therein, by securing the areas and equipment, with particular focus on the locals dedicated as data processing centres, directly operated;
- b) damages and interferences to the equipment that provide connectivity and communications.

ICT12. Security in the acquisition, development and maintenance of hardware and communication equipment: adoption of one or more regulatory and/or organizational procedures providing that the Company shall identify the security and technical compliance requirements (if applicable) during the hardware and communication equipment acquisition, development, supply and maintenance, and it shall provide for the adoption of the most appropriate measures for the type of equipment and technological chain in question, such as the implementation of processes of "configuration management" and "asset management" that take into account the relevant security aspects.

ICT14. Audit and Monitoring: adoption of one or more regulatory and/or organizational procedures providing the Company to ensure the conduct of periodic monitoring/verification activities of the effectiveness and operation of the Company information security management system both in the application and infrastructural field, adopting the most appropriate verification measures for the different technology categories, so as to ensure adequate defensive barriers and, at the same time, identify possible abuses on the outbound traffic.

ICT16. Incidents and information security issues management: adoption of one or more regulatory and/or organizational procedures providing that the treatment of incidents and issues related to information security shall include:

- a) the adoption of management channels for communication of incidents and issues (relating to the entire technology chain);
- b) periodic analysis of all single and recurrent incidents and the identification of the root cause (relating to the entire technology chain);
- c) the management of issues that have generated one or more incidents, until their final solution (relating to the entire technology chain);

- d) production and analysis of reports and trends on incidents and issues and the identification of preventive actions (relating to the entire technology chain);
- e) the maintenance of databases containing information on known errors and security vulnerabilities still unsolved, and their related workarounds.

ICT19. Control by the IT Service Provider - contractual clauses

Adoption of one or more regulatory and / or organizational tools that provide, depending on the nature and type of the contract, the insertion of standard contractual clauses that require the performance, by the contract manager, of specific monitoring activities on the reports produced of the IT Service Provider or obtaining third-party reports in order to guarantee the implementation of the control standards envisaged for the area in question.

PI1. Management of social activities, welfare initiatives/travel

rewards: adoption of one or more regulatory and/or organizational procedures that, within the context of social activities, welfare initiatives/travel rewards, provide:

- a) identification of a person responsible for the organization of social activities or welfare initiatives, including the promotion of travels for business partners (i.e. agents, managers etc.);
- b) the process of drafting and approval of purchase orders relating to services;
- c) the definition of technical specifications relating to the provision of services (description of the characteristics of the activities, technical attributes, etc.);
- d) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- e) verification of the compliance of the activities and services provided with the technical specifications.

PI2 Activities in the cinematographic/editorial sphere related to the external communication:

- adoption of one or more regulatory and organizational procedures that provide:
- a) specific controls in order to provide the ban on the acquisition, use, diffusion and/or sale of pedo-pornographic material;

- b) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and in relation to actions to be undertaken in case of possible deviations, from the pre-established contractual conditions.

PI3 Management of activities performed by a third party – contractual clauses: adoption of one or more regulatory and/or organizational procedures that with reference to the management of activities performed by a third party on behalf of Eni, provide for:

- a) the insertion of standard contractual clauses related to the compliance, in line with applicable laws and/or with relevant best practice, with employment conditions regarding wages, working hours, vacation, rest periods, leave, protection of children, surveillance systems and accommodation, possibly offered to employees with reference to the performance of contractual services and of the provisions on immigration and regularity of stay in the case of citizens of non-EU countries
- b) the possibility to conduct audit programs on the compliance, by the third party, to above-mentioned contractual clauses, if specific risk indicators exist.

TE1. Risk or suspicious operations: adoption of one or more regulatory and/or organizational procedures that, with reference to the identification of possible operations of recycling, self-laundering and terrorism financing considered "at risk" or "suspicious", provide for:

- a) the types of indicators related to potential anomalies associated to the conduct of the counterparty or to operations/means and methods of payment;
- b) modalities of management of the operation in case of indicators related to potential anomalies.

The following table represents the Specific Control Standards applicable to each type of sensitive activity in relation to organized crimes - transnational crimes and offences aimed at impeding law enforcement. When Specific Control Standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity.

2.7 Specific Control Standards in relation to manslaughter and non-intentional serious or very serious injuries arising out of the breach of accident prevention laws and regulations as well as laws and regulations on health protection at work

CO2. Procurement of goods, services and intellectual works:

adoption of one or more regulatory and/or organisational procedures that, with reference to the procurement of goods, services and intellectual works, provide:

- a) the arrangement and authorisation of the purchase request as well as the modalities according to which the amount of the payment due has been estimated;
- b) (where applicable) the definition of the requirements to claim a service from such counterparties;
- c) the definition of criteria and modalities for contract awarding (i.e. publication of call for tenders, single/sole source supplier, short vendor list, direct award, procurement in emergency conditions, resort to subcontracting and relative limits etc.);
- d) the requirements for the recourse to "direct award" procedure adequately justified, documented and subject to suitable control and authorisation systems at adequate hierarchical level;
- e) the modalities and the definition of criteria for the arrangement and approval of the invitation to tender¹¹⁶;
- f) the modalities for publication of the call for tender¹¹⁷;
- g) the modalities of definition and approval of possible short vendor list;
- h) in case of competitive procedures, the definition of criteria for predisposition and authorisation of the offer request, including the definition of the technical features (taking into account the best available technologies for the protection of environment, health and safety) and of the technical and commercial conditions;
- i) the use of criteria for offers' evaluation inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
- j) the evaluation of the adequacy of the overall bid;
- k) the definition of criteria and related modalities for evaluating the adequacy of the bid's economic value with regard to forecasted labour and safety costs related to the services that are the

¹¹⁶ Wherever the invitation to tender is regulated by specific legislative provisions or applicable prescriptive procedures.

¹¹⁷ Please refer to previous footnote.

subject of the contract, and, if the bid appears abnormally low, the evaluation of written justifications and related documents supplied with the bid;

- l) in case of direct award, a principle of rotation for goods, services and intellectual works suppliers included in the qualified suppliers register;
- m) the definition of criteria for rotation of personnel involved in the procurement process¹¹⁸ centralised to dedicated procurement functions;
- n) adequate monitoring systems, in order to guarantee a correct and functional vendor list suppliers' rotation;
- o) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- p) the contract approval by adequate authorisation levels;
- q) the inclusion of clauses, in contracts with food suppliers, which provide the compliance with the minimum requisites established by law in the production and labelling.

CO10. Management of purchase contracts: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of contracts for the purchase of goods, services and intellectual works, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check of the consistency between the delivery orders/work orders and the parameters set by the contract;
- e) in case of service agreement, the subscription of the delivery orders/work orders by adequate proxy holder;

¹¹⁸ Wherever the procurement has been carried out by a different person than the requesting unit.

- f) the check of the conformity between the characteristics of purchased goods, works and services, and the conditions set by the delivery orders/work orders/contract;
- g) for the purpose of recognizing the agreed fees, the verification of the conformity of the service received / execution of the contract / agreement with the content of the same;
- h) the modalities and the criteria for registration of debit notes or credit notes received from suppliers;
- i) the verification - during the phase of reception of devices containing computer programs, databases, phonograms or videograms of musical, film and audiovisual works and/or sequences of moving images – the presence of the marking provided by institutions in charge of copyright surveillance or of the exemption form this duty.
- j) activation of the subcontract by the contract manager on the basis of a specific declaration issued by the contractor / supplier with which it confirms that it has verified the persistence of the requirements presented in the offer by the subcontractor;
- k) authorization of the subcontract by specific company figures identified in the contractual strategy and within the limits indicated in the contract itself (e.g. activities / supplies that can be subcontracted, percentage or maximum value that can be subcontracted, etc.) as well as by the relevant legislation;
- l) periodic monitoring, according to the procedures provided for in the contract, of compliance by the contractor / supplier with the subcontract thresholds envisaged

CO16. Accreditation/qualification/evaluation: adoption of one or more regulatory and/or organizational procedures that, with reference to the accreditation/qualification/evaluation of goods, services and intellectual works suppliers, provide:

- a) criteria for preventive check/accreditation/qualification;
- b) the definition of the requirements for preventive check/accreditation/qualification, including technical and professional characteristics, good reputation, ethical aspects , sustainability (including compliance with human right regulations), compliance, also with reference to the internal and external regulations in the field of HSE-Q (where applicable), and, if applicable in relation to the nature and the object of the contract, the economic and financial solidity;
- c) the modalities and the criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in

consideration of any problems that may occur during the execution of the contract;

- d) the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements.

CO34. Privileged relations/conflicts of interest: adoption of one or more regulatory and/or organizational procedures that, in case of privileged relations/conflicts of interest between the Company representatives and the third party (e.g., consultants, intermediaries, partners, customers, etc.), provide the obligation to report them and to refrain from the contract negotiation/management, delegating it to another subject/unit.

CR4. Physical access security: adoption of one or more regulatory and/or organizational procedures that, with reference to the security of physical access to the sites of the Company, provide for the limitation of the entrance to authorized persons only and that shall provide:

- a) the modalities for identification/authorization for access of the visitors, service providers and contractors;
- b) the procedures for issuance of identification document authorization for employees and contractors;
- c) the use of video surveillance systems at the access gates;
- d) the delivery to visitors and service providers of the information on the risks present in the workplace and on the emergencies dispositions.

HSE1. Policy: adoption of a Policy including the general approach and principles on health, safety and environment. The Policy document:

- a) is defined and formally approved by the company Management;
- b) contains the undertaking to comply with the applicable health, safety, environment and public safety laws in force and with the other agreed requirements;

Moreover, the management system documents shall provide for the Policy:

- c) to be adequately disseminated to employees and to the third parties concerned¹¹⁹;
- d) to be periodically reviewed in order to ensure that the guidelines and principles indicated therein are appropriate and suitable with regard to the risks present in the organization (e.g. review

¹¹⁹ Individuals or groups concerned, involved or influenced by the performances of an organization in the field of environment, health and safety.

based on the Management System Guideline HSE, on new regulations and on laws, etc.).

HSE2. Annual and Multi - annual Plans: adoption of one or more regulatory and/or organizational procedures that contains the definition of Plans concerning health, safety, environment and public safety- approved by the relevant corporate bodies - which shall:

- a) identify the parties concerned, the deadlines and the resources necessary for their implementation (financial, human, logistical and equipment resources);
- b) be disseminated to the personnel concerned in order to guarantee its adequate comprehension;
- c) be integrated into the Strategic Plan of Eni SpA.

HSE3. Prescriptions: adoption of one or more regulatory and/or organizational procedure that shall:

- a) govern roles and responsibilities for updating information concerning all applicable prescriptions, as well as current regulations on health, safety and environment;
- b) define criteria and methods to be adopted for communicating updates to the corporate areas concerned.

HSE4. Documentation management: adoption of one or more regulatory and/or organizational procedures that, in compliance with corporate Policy and guidelines, regulate:

- a) roles and responsibilities for the management of the documentation concerning the health, safety and environment management system;
- b) roles and responsibilities in the management of the documentation of interest regarding health, safety and environment, not belonging to the management system;
- c) roles and responsibilities in the management of legal documentation¹²⁰ (e.g. appointments, powers of attorney, etc.);
- d) the methods for archiving and keeping the documentation (e.g.: filing/protocolling methods ensuring an adequate level of traceability/verification).

HSE5. Risk assessment in the workplace: the documentation regarding health and safety (e.g. risk assessment document and/or other documentation belonging to the health and safety management system) shall include:

¹²⁰ Intended as formal appointment documents of sensible roles in the field of health, safety and environment, as provided by Law (e.g. appointments, powers of attorney, etc.)

- a) the identification of roles, responsibilities, competence requirements and training needs of the personnel responsible for conducting hazard identification, risk identification and control;
- b) the indication of the assessment procedure, with specific identification of the adopted criteria for the different risk categories, in compliance with applicable legislation and regulations;
- c) the modalities and criteria for the review of the processes of hazard identification and risk assessment;
- d) the identification of responsibilities for verification, approval and updating of the contents of the documents for risk assessment in line with the provisions of the management system documentation;
- e) if necessary, the involvement of the Competent Physician in the process of hazard identification and risk assessment;
- f) if necessary, the traceability of the involvement of the Competent Physician and the Workers' Representatives for Safety and Environment, as well as the other roles provided by the regulations in force for the process of hazard identification and risk assessment;
- g) the identification of representative tasks of the activities performed by the employees;
- h) the census and characterization of chemicals and equipment and heavy machines;
- i) the assessment of the different types of risk sources: ordinary or generic, ergonomic, specific, process related and organizational hazards and the identification of homogeneous areas in terms of danger within the company;
- j) the formalization of the prevention and protection measures to be adopted, and personal protective equipment, following the assessment;
- k) the program of the measures considered necessary to ensure the improvement of the levels of safety over time.

HSE8. Operational control - Prevention and protection measures: adoption of one or more regulatory and/or organizational procedures for the management and maintenance of efficiency of the prevention and protection measures aimed at safeguarding health, safety of workers, public safety and the environment. In particular these rules:

- a) define roles, responsibilities and modalities for the verification of the necessary requirements such as resistance, suitability and

conservation in good condition, as well as efficiency of the measures of prevention and protection aimed at safeguarding the environment, the health and safety of workers;

- b) provide for the periodic check of the availability and need for updating the adopted prevention and protection measures.

HSE10. Organization and Responsibilities - Employer: existence of suitable tool to identify the employer with relative powers and duties.

HSE11. Organization and Responsibilities - System of empowerment: adoption of one or more regulatory and/or organizational procedures that, with reference to empowered subjects:

- a) provide for a formal appointment and for the traceability of the formal acceptance of the task;
- b) define, considering the relevant activity, the specific requirements that, in compliance with the legal provisions on the matter, must characterize such roles;
- c) provide for the traceability of the controls carried out over the possession of the requisites set by applicable legislation.
- d) decision-making powers consistent with the proxies assigned;
- e) an adequate expenditure power aimed to the effective performance of the delegated functions;
- f) an obligation to formally report on the delegated powers, according to pre-established conditions guaranteeing an independent supervision activity.

HSE12. Organization and Responsibilities - PPSM: adoption of one or more regulatory and/or an organizational procedure that, with reference to the Prevention and Protection Service Manager (PPSM) provided by the legislation in force¹²¹, shall:

- a) provide for a formal appointment and for the traceability of the formal acceptance of the task by the PPSM;
- b) define, considering the relevant activity, the specific requirements that, in compliance with the legal provisions on the matter, must characterize such role;
- c) provide for the traceability of the controls carried out over the possession of the requisites set by applicable legislation.

HSE13. Organization and Responsibilities - PPS: adoption of one or more regulatory and/or an organizational procedure that, with

¹²¹ This figure is provided by Legislative Decree no. 81/08.

reference to the prevention and protection service (PPS) provided by the legislation in force¹²², shall:

- a) provide for a formal appointment and for the traceability of the formal acceptance of the task by the PPS members;
- b) define, considering the relevant activity, the specific requirements that, in compliance with the legal provisions on the matter, must characterize such role;
- c) provide for the traceability of the controls carried out over the possession of the requisites set by applicable legislation.

HSE14. Organization and Responsibilities – Competent Physician:

adoption of one or more regulatory and/or an organizational procedure that, with reference to the Competent Physician provided by the legislation in force¹²³, shall:

- a) provide for a formal appointment and for the traceability of the formal acceptance of the task by the Competent Physician;
- b) define, considering the relevant activity, the specific requirements that, in compliance with the legal provisions on the matter, must characterize such role;
- c) provide for the traceability of the controls carried out over the possession of the requisites set by applicable legislation.

HSE15. Organization and Responsibilities – Supervisor and Manager in charge:

adoption of one or more regulatory and/or an organizational procedure that, with reference to the subjects responsible for supervision on the workplace provided by the legislation in force¹²⁴, shall:

- a) provide for a formal appointment and for the traceability of the formal acceptance of the task by the Supervisor and Manager in charge;
- b) define, considering the relevant activity, the specific requirements that, in compliance with the legal provisions on the matter, must characterize such roles;
- c) provide for the traceability of the controls carried out over the possession of the requisites set by applicable legislation.

HSE16. Organization and Responsibilities – Parties in charge of dealing with emergencies: adoption of one or more regulatory and/or an organizational procedure that, with reference to the

¹²² This figure is provided by Legislative Decree no. 81/08.

¹²³ This figure is provided by Legislative Decree no. 81/08 and no. 624/96.

¹²⁴ These figures are provided by Legislative Decree no. 624/96.

workers in charge of implementing the emergency, fire prevention and first aid measures provided by the legislation in force¹²⁵, shall:

- a) provide for a formal appointment and for the traceability of the formal acceptance of the task by the workers in charge of dealing with emergencies;
- b) define, considering the relevant activity, the specific requirements that, in compliance with the legal provisions on the matter, must characterize such roles;
- c) provide for the traceability of the controls carried out over the possession of the requisites set by applicable legislation.

HSE18. Organization and Responsibilities – Safety in contracts, and in temporary or mobile work sites¹²⁶: adoption of one or more regulatory and/or organizational procedures that, with reference to the Responsible of the Works, the Coordinator for health and safety during the work planning, and the Coordinator for health and safety during the work execution, provided by the legislation in force, shall:

- a) provide for a formal appointment and for the traceability of the formal acceptance of the task by the Responsible of the Works and the Coordinators;
- b) define, considering the relevant activity, the specific requirements that, in compliance with the legal provisions on the matter, must characterize such roles;
- c) provide for the traceability of the controls carried out over the possession of the requisites set by applicable legislation;
- d) ensure the definition of information flows from the Responsible of the Works and the Coordinators, towards the client.

HSE19. Dissemination of information: adoption of one or more regulatory and/or organizational procedures that govern the dissemination of the health, safety and environment information provided by the legislation in force.

In particular, these procedures shall define:

- a) roles, responsibilities and conditions for the periodical information from the relevant departments to workers, regarding health, safety and environment issues applicable to their activities;
- b) the dissemination of the organizational structure for health, safety and environment.

¹²⁵ These figures are provided for by Legislative Decree no. 81/08.

¹²⁶ Any place where construction works or civil engineering works are carried out, listed in Attachment X to Legislative Decree no. 81/08.

HSE20. Consultation and communication: adoption of one or more regulatory and/or organizational procedures that provide periodical meetings of all the figures in charge of monitoring the management of environment, health and safety issues, and adequate dissemination of the outcomes of these meetings within the organization.

HSE21. Personal Protective Equipment (PPE): adoption of one or more regulatory and/or organizational procedures for the management, distribution and maintenance of efficiency of the prevention and protection measures aimed at safeguarding health and safety of workers, that shall:

- a) define the characteristics and requirements valued to be necessary in the selection of the PPE, so that they are in line with the applicable legislation in force;
- b) identify the rules of use and a correct disclosure for usage and keeping their efficiency to the workers;
- c) contemplate the traceability of the delivery and review activities concerning the prevention and protection measures aimed at safeguarding health and safety of workers (e.g. specific check lists, such as lists of the personal protective equipment to be delivered, shared with the health, safety and environment chiefs).

HSE22. Training and skills building: adoption of one or more regulatory and/or organizational procedures that regulate the health, safety and environment training process. In particular, these procedures shall define:

- a) roles, responsibilities and modalities for the definition and approval of health, safety and environment training needs;
- b) roles, responsibilities and conditions for providing workers with training on risks, hazards, measures, procedures, roles and instructions for use;
- c) the criteria for supplying training to each worker (e.g. upon hiring, change of workplace or change of tasks, introduction of new equipment, technologies, hazardous substances, etc.);
- d) the training framework, contents and conditions according to the role within the organizational structure;
- e) the timing of training provision to workers according to the conditions and criteria defined (definition of a training plan on an annual basis);

- f) traceability and assessment of the workers' health, safety and environment learning.

HSE27. Assessment and monitoring of performances, injuries and accidents: adoption of one or more regulatory and/or organizational procedures that regulate:

- a) roles, responsibilities and conditions for detecting, recording and internally investigating injuries;
- b) roles, responsibilities and conditions for tracking and investigating the injuries/accidents occurred and "missed accidents";
- c) roles, responsibilities and conditions for communication of the injuries/accidents occurred from the relevant managers to the Employer (and/or his/her Delegate) and to the Prevention and Protection Service Manager;
- d) roles, responsibilities and conditions for monitoring the accidents occurred in order to identify the areas at greatest risk of injuries and possible preventive and corrective actions;
- e) roles, responsibilities and conditions for communications to the competent local authorities of the accidents occurred.

HSE28. Rules for the implementation and management of health surveillance activities: adoption of one or more regulatory and/or organizational procedures that identify the procedures for the execution of health surveillance, that:

- a) provide for the modalities of implementation of the health surveillance plan prepared by the Competent Physician;
- b) define the health and risk documentation to be prepared according to regulations in force (e.g. medical records, annual health report);
- c) define the modalities of disclosure of the Competent Physician, if necessary, regarding the processes and risks related to the production activity;
- d) require the disclosure to the Employer of the judgments.

HSE29. Assessment and monitoring of performances – other data (other than injuries and accidents): adoption of one or more regulatory and/or organizational procedures that define roles, responsibilities and conditions for recording/tracing and monitoring (also through the use of performance indexes):

- a) data concerning health surveillance;
- b) data concerning the safety of plants in relation to the activity performed;

- c) data concerning the hazardous substances and mixtures present within the company (safety data sheets);
- d) data other than injuries and accidents (taking into account any possible disputes/litigations arisen/possible complaints for occupational illness, complaints/internal and/or external reports on environmental matters) in order to identify the most hazardous areas;
- e) data regarding the significant environmental performances connected to the asset management.
- f) HSE expenses

HSE35. Management of emergencies: adoption of one or more regulatory and/or organizational procedures that the within of prevention and management of emergencies, provide:

- a) the identification and classification of emergencies;
- b) emergency plans that define roles, responsibilities and prevention, protection and control measures in case of emergency, aimed at managing these events, mitigating their effects and avoiding risks for safety of the population or deterioration of the environment;
- c) the ways of intervention of the workers in charge of implementing fire prevention measures, evacuation measures of all individuals that are present in the site, in case of serious and immediate danger and of first aid measures, including the ways of leaving the workplace and/or the hazardous area;
- d) the communication to the Employer (and/or to his Delegate) about occurred emergencies;
- e) the communication to the Competent Authority about on any occurred emergencies, in line with the methods and timing provided by the applicable law;
- f) the methods and timing/frequency of performance of emergency exercises and, where requested, also the simulations of relevant incident;
- g) the modalities for the emergency and evacuation Plan dissemination to workers, suppliers and occasional visitors and other interested parties¹²⁷;
- h) the modalities for the predisposition of possible preventive and corrective actions following the execution of the emergency exercises , any incidents or near miss occurred, also in the environmental field.

¹²⁷ Individuals or interested groups involved or influenced by an organization's performances related to the environment, health and safety.

HSE37. Assets management: adoption of one or more regulatory and/or organizational procedures that govern the activities of maintenance/inspection of corporate assets within their entire lifecycle¹²⁸ (e.g. plants, even including tanks, depots, pipelines, as well as equipment and chemical, chemical-biological, mechanical, electrical and electromechanical plants, collection systems, etc.), in order to guarantee their continuous integrity and adequateness for the safeguard of health safety, environment and public safety.

In particular, these procedures shall:

- a) define roles, responsibilities and conditions for managing assets;
- b) provide for periodical checks on the integrity and adequateness of assets and for compliance with applicable legal requirements;
- c) provide for the planning, performance and verification of inspection and maintenance activities by a qualified and suitable personnel.

HSE40. HSE Audit: adoption of one or more regulatory and/or organizational procedures that define roles, responsibilities and operating conditions for the audit and periodical verification of the efficiency and effectiveness of the health, safety and environment management system.

In particular, these procedures shall define:

- a) the criteria and timing for scheduling activities (formal audit plan);
- b) the expertise required to the personnel in charge of the audit in compliance with the principle of the auditor's independence with respect to the activity subject to audit;
- c) the methods for recording audits;
- d) the methods for identifying and applying corrective actions in case of deviations from what is prescribed by the health, safety and environment company management system or by the applicable laws/regulations and prescriptions;
- e) the methods for verifying the implementation and effectiveness of the above-mentioned corrective actions;

HSE41. Reporting: adoption of one or more regulatory and/or organizational procedures that govern roles, responsibilities and operating conditions for reporting to the Management. These reports guarantee the traceability and availability of data concerning

¹²⁸ "Lifecycle" includes all phases of life of a plant including, other than its service life, its dismissal.

the health, safety and environment management system activities, and in particular the periodical forwarding of information on:

- a) deviations between the results obtained and the targets set;
- b) audits results;
- c) results of monitoring over the performance of the health, safety, environment system (injuries, emissions, discharges, wastes, reclamations, other data);
- d) expenses incurred and enhancements achieved in relation to these expenses.

HSE42. Conduction of the review process: adoption of one or more regulatory and/or organizational procedures that define roles, responsibilities and conditions for the conduction of the review process by the company's Management regarding the efficiency and effectiveness of the health, safety and environment management system within the company. These procedures shall provide for the performance of the following activities:

- a) analysis of the results of the reports obtained;
- b) analysis of the state of progress of possible enhancement actions defined during the previous review;
- c) identification of the enhancement objectives for the following period, and of the need for possible changes of some elements of the health, safety and environment management system within the company.

HSE43. Relations with suppliers– information and coordination: adoption of one or more regulatory and/or organizational procedure for the definition of:

- a) roles, responsibilities, conditions and contents of the information to be supplied to outsourcers on the specific risks existing in the environment where these outsourcers are going to work and on the measures to be adopted in relation to their own activity that the undertakings being awarded a contract shall know, undertake that they and their employees will respect;
- b) roles, responsibilities and conditions for drawing up the Risk Assessment Document indicating the measures to be adopted in order to delete the risks due to interferences among workers when several undertakings participate at the execution in the same workplace.

HSE44. Work permits: adoption of one or more regulatory and/or organizational procedures that, with reference to the works

performed either by internal personnel or external personnel, define:

- a) roles, responsibilities and modalities for authorization to perform the specific activity;
- b) the procedure for drafting the work permit indicating specific risks and protective and preventive measures to be undertaken;
- c) confirmation of the completion of activities.

HSE45. Relations with suppliers and holders of rights on Company assets¹²⁹ – contractual clauses: adoption of one or more regulatory and/or organizational procedures that define roles, responsibilities and conditions for introducing standard contractual clauses concerning compliance with applicable health, safety and environment regulations, as well as safety costs, connected to the supply of workers, work contracts and subcontracts.

HSE46. Relations with suppliers and holders of rights on Company assets¹³⁰ – Monitoring on suppliers: adoption of one or more regulatory and/or organizational procedures that identify roles, responsibilities and conditions for monitoring on compliance with health, safety and environment regulations by suppliers, as well as on their activities carried out towards subcontractors regarding compliance with said regulations.

The following table represents the Specific Control Standards applicable to each type of sensitive activity in relation to manslaughter and non-intentional serious or very serious injuries arising out of the breach of accident prevention laws and regulations as well as laws and regulations on health protection at work. When Specific Control Standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity.

¹²⁹ "Holders of rights on company assets" shall mean third party subjects of Eni Trading & Shipping SpA, to whom this company entrusts the management and/or the enjoyment of its company assets (e.g.: deposits, tanks..) by virtue of gratuitous (e.g., loan for use) or rewarded (e.g., rental) agreements.

¹³⁰ "Holders of rights on company assets" shall mean third party subjects of Eni Trading & Shipping SpA, to whom this company entrusts the management and/or the enjoyment of its company assets (e.g.: deposits, tanks..) by virtue of gratuitous (e.g., loan for use) or rewarded (e.g., rental) agreements.

Sensitive Activities		Specific Control Standard																																				
		C02	C010	C016	C034	CR4	HSE1	HSE2	HSE3	HSE4	HSE5	HSE8	HSE10	HSE11	HSE12	HSE13	HSE14	HSE15	HSE16	HSE18	HSE19	HSE20	HSE21	HSE22	HSE27	HSE28	HSE29	HSE35	HSE37	HSE40	HSE41	HSE42	HSE43	HSE44	HSE45	HSE46		
NEW	Management of contracts - including subcontracting		Assessable Standard		Assessable Standard																																	
52	Management of physical access to headquarter offices, production and extraction sites						Assessable Standard																															
NEW HSE 1	Planning of the health, safety and environment management system						Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard		Assessable Standard		Assessable Standard																Assessable Standard	Assessable Standard							
NEW HSE 2	Support in the implementation of the health, safety and environment management system									Assessable Standard			Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard		Assessable Standard					Assessable Standard								
NEW HSE 3	Operational activities of the health, safety and environment management system	Assessable Standard		Assessable Standard								Assessable Standard												Assessable Standard		Assessable Standard	Assessable Standard		Assessable Standard	Assessable Standard					Assessable Standard	Assessable Standard	Assessable Standard	Assessable Standard
NEW HSE 4	Performance evaluation of the health, safety and environmental management system																								Assessable Standard		Assessable Standard		Assessable Standard	Assessable Standard	Assessable Standard							
NEW HSE 5	Improvement of the health, safety and environment management system																									Assessable Standard			Assessable Standard		Assessable Standard							

Legenda

	Assessable Standard
	Not Assessable Standard

2.8 Specific Control Standards in relation to cyber crimes and unlawful data processing

- ICT1. Information security:** adoption of one or more regulatory and/or organizational procedures aimed at information security, through the adoption of the best suitable measures for the type of equipment and technological chain in question, including:
- a. the definition of the approach in risk analysis and assessment and the identification of related methodology;
 - b. the definition of the criteria for the identification of electronic documents with evidentiary value, or subject to "electronic storage";
 - c. the determination of classification principles of data and structured information treated by IT applications (confidentiality, authenticity and integrity).
- ICT2. Access control:** adoption of one or more regulatory and/or organizational procedures providing an adequate system of control over access to information, computer system, network, applications and related infrastructure, through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including:
- a) the procedures of registration and de-registration of the users in order to grant and revoke, in the event of termination or change the type of relation or assigned tasks, the access to all information systems and services, including third party ones;
 - b) the assignment of specific privileges to individual users or groups of users based on an internal authorization process;
 - c) the periodic revision of users' access rights.
- ICT3. Configuration of safety parameters:** adoption of one or more regulatory and/or organizational procedures providing an adequate system of control over access to information, computer system, network, applications and related infrastructure, through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including:
- a) individual authentication of users through user ID and password or other secure authentication system;
 - b) closure of inactive sessions after a limited period of time;
 - c) the suspension of users accounts in response to a predefined number of failed login attempts.

ICT5. Data modification in the production environment: adoption of one or more regulatory and/or organizational procedures providing that the data and information modification in a production environment shall be subject to preventive authorization checks and posterior monitoring checks, in order to ensure the correct and complete execution of the activities from a technical point of view and that different activities in addition to those authorized have not been carried out.

ICT6. Use of IT and telematic resources: adoption of one or more regulatory and/or organizational procedures providing, in case of protection of the electronic documents with evidentiary value through digital signature, that the Company shall adopt the most appropriate measures for the type of equipment and technological chain in question, including:

- a) verification of certificate requests as Registration Authority;
- b) procedures for certificates allocation and revocation as Registration Authority and/or Certification Authority;
- c) management of cryptographic keys for information protection.

ICT7. Perimeter Security: adoption of one or more regulatory and/or organizational procedure providing that the protection of the information and communication system from malicious software (e.g. worms and viruses) is guaranteed by the Company, based on the type of equipment and technological chain in question, through the use of antivirus, the process of patch management and configuration of firewall, IPS/IDS. Any changes to the configuration of perimeter security (e.g. opening doors to the outside) shall be subject to appropriate authorization checks.

ICT8. Communications Security: adoption of one or more regulatory and/or organizational procedures providing that the security of the information and communications system is guaranteed by the Company through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including the provision of security tools that guarantee security in the exchange of critical information for the business, as well as of confidential nature even with third parties, in order to avoid interceptions, disruptions of communications and/or consequent alterations of contents.

ICT10. Physical Security: adoption of one or more regulatory and/or organizational procedures providing that the Company shall arrange the adoption of controls aimed at preventing:

- unauthorized access, damages and interferences to premises and goods contained therein, by securing the areas and equipment, with particular focus on the locals dedicated as data processing centres, directly operated;
- damages and interferences to the equipment that provide connectivity and communications.

ICT11. Security in the acquisition, development and maintenance of software: adoption of one or more regulatory and/or organizational procedures providing that the Company shall identify the security and technical compliance requirements (if applicable) during the software acquisition, development, maintenance or patch application, and it shall provide for the adoption of the most appropriate measures for the type of equipment and technological chain in question, in order to ensure the code quality and integrity, as well as to avoid the production of software not adequately tested, namely not safe.

ICT12. Security in the acquisition, development and maintenance of hardware and communication equipment: adoption of one or more regulatory and/or organizational procedures providing that the Company shall identify the security and technical compliance requirements (if applicable) during the hardware and communication equipment acquisition, development, supply and maintenance, and it shall provide for the adoption of the most appropriate measures for the type of equipment and technological chain in question, such as the implementation of processes of "configuration management" and "asset management" that take into account the relevant security aspects.

ICT14. Audit and Monitoring: adoption of one or more regulatory and/or organizational procedures providing the Company to ensure the conduct of periodic monitoring/verification activities of the effectiveness and operation of the Company information security management system both in the application and infrastructural field, adopting the most appropriate verification measures for the different technology categories, so as to ensure adequate defensive barriers and, at the same time, identify possible abuses on the outbound traffic.

ICT16. Incidents and information security issues management:

adoption of one or more regulatory and/or organizational procedures providing that the treatment of incidents and issues related to information security shall include:

- a) the adoption of management channels for communication of incidents and issues (relating to the entire technology chain);
- b) periodic analysis of all single and recurrent incidents and the identification of the root cause (relating to the entire technology chain);
- c) the management of issues that have generated one or more incidents, until their final solution (relating to the entire technology chain);
- d) production and analysis of reports and trends on incidents and issues and the identification of preventive actions (relating to the entire technology chain);
- e) the maintenance of databases containing information on known errors and security vulnerabilities still unsolved, and their related workarounds.

ICT17. Access control on third-party systems:

adoption of one or more regulatory and/or organizational procedures providing that, in case of access to third-party systems, each department head must periodically list the relative access privilege by his/her unit's members. The modalities for accounts verification shall follow the rules previously described at points a), b) and c) of the standard of control ICT2.

ICT18. Use ICT resources and telematic:

adoption of one or more regulatory and/ or organizational procedures providing that, in order to prevent unauthorized assignment of information and telematic resources for individual use to employees and non-employees, the company shall provide the adoption of the most appropriate measures for the type of equipment and technological chain in question, including:

- a) criteria for resources and IT services allocation;
- b) definition of authorization levels for resources and IT services allocation.

ICT19. Control by the IT Service Provider - contractual clauses

Adoption of one or more regulatory and / or organizational tools that provide, depending on the nature and type of the contract, the insertion of standard contractual clauses that require the performance, by the contract manager, of specific monitoring activities on the reports

produced of the IT Service Provider or obtaining third-party reports in order to guarantee the implementation of the control standards envisaged for the area in question.

The following table represents the Specific Control Standards applicable to each type of sensitive activity in relation to cyber crimes and unlawful data processing. When Specific Control Standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity.

Sensitive Activities		Specific Control Standard														
		ICT1	ICT2	ICT3	ICT5	ICT6	ICT7	ICT8	ICT10	ICT11	ICT12	ICT14	ICT16	ICT17	ICT18	ICT19
4	Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)															
12	Management of public entities' software or software provided by third parties on behalf of public authorities															
60	Access to a computer or telematic system of Eni and/or to the underlying infrastructure, and access and IT management of documents with evidentiary value by internal and external users															
64	Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)															
65	Assignment and utilization of ICT resources for individual use by internal and external users															
66	Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system															

Legenda

	Assessable Standard
	Not Assessable Standard

2.9 Specific Control Standards in relation to counterfeiting offences and crimes against industry and trade

CO2. Procurement of goods, services and intellectual works:

adoption of one or more regulatory and/or organisational procedures that, with reference to the procurement of goods, services and intellectual works, provide:

- a) the arrangement and authorisation of the purchase request as well as the modalities according to which the amount of the payment due has been estimated;
- b) (where applicable) the definition of the requirements to claim a service from such counterparties;
- c) the definition of criteria and modalities for contract awarding (i.e. publication of call for tenders, single/sole source supplier, short vendor list, direct award, procurement in emergency conditions, resort to subcontracting and relative limits etc.);
- d) the requirements for the recourse to "direct award" procedure adequately justified, documented and subject to suitable control and authorisation systems at adequate hierarchical level;
- e) the modalities and the definition of criteria for the arrangement and approval of the invitation to tender¹³¹;
- f) the modalities for publication of the call for tender¹³²;
- g) the modalities of definition and approval of possible short vendor list;
- h) in case of competitive procedures, the definition of criteria for predisposition and authorisation of the offer request, including the definition of the technical features (taking into account the best available technologies for the protection of environment, health and safety) and of the technical and commercial conditions;
- i) the use of criteria for offers' evaluation inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
- j) the evaluation of the adequacy of the overall bid;
- k) the definition of criteria and related modalities for evaluating the adequacy of the bid's economic value with regard to forecasted labour and safety costs related to the services that are the subject of the contract, and, if the bid appears abnormally low, the evaluation of written justifications and related documents supplied with the bid;

¹³¹ Wherever the invitation to tender is regulated by specific legislative provisions or applicable prescriptive procedures.

¹³² Please refer to previous footnote.

- l) in case of direct award, a principle of rotation for goods, services and intellectual works suppliers included in the qualified suppliers register;
- m) the definition of criteria for rotation of personnel involved in the procurement process¹³³ centralised to dedicated procurement functions;
- n) adequate monitoring systems, in order to guarantee a correct and functional vendor list suppliers' rotation;
- o) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- p) the contract approval by adequate authorisation levels;
- q) the inclusion of clauses, in contracts with food suppliers, which provide the compliance with the minimum requisites established by law in the production and labelling.

CO10. Management of purchase contracts: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of contracts for the purchase of goods, services and intellectual works, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"¹³⁴), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover¹³⁵ (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check of the consistency between the delivery orders/work orders and the parameters set by the contract;
- e) in case of service agreement, the subscription of the delivery orders/work orders by adequate proxy holder;

¹³³ Wherever the procurement has been carried out by a different person than the requesting unit.

¹³⁴ With reference to the investments, "contract manager" means Project Manager.

¹³⁵ Contract handover activity consists on the transfer to the contract manager of all useful information needed for its correct management.

- f) the check of the conformity between the characteristics of purchased goods, works and services, and the conditions set by the delivery orders/work orders/contract;
- g) for the purpose of recognizing the agreed fees, the verification of the conformity of the service received / execution of the contract / agreement with the content of the same;
- h) the modalities and the criteria for registration of debit notes or credit notes received from suppliers;
- i) the verification - during the phase of reception of devices containing computer programs, databases, phonograms or videograms of musical, film and audiovisual works and/or sequences of moving images – the presence of the marking provided by institutions in charge of copyright surveillance or of the exemption form this duty.
- j) activation of the subcontract by the contract manager on the basis of a specific declaration issued by the contractor / supplier with which it confirms that it has verified the persistence of the requirements presented in the offer by the subcontractor;
- k) authorization of the subcontract by specific company figures identified in the contractual strategy and within the limits indicated in the contract itself (e.g. activities / supplies that can be subcontracted, percentage or maximum value that can be subcontracted, etc.) as well as by the relevant legislation;
- l) periodic monitoring, according to the procedures provided for in the contract, of compliance by the contractor / supplier with the subcontract thresholds envisaged.

CO12. Participation to competitive procedures and negotiation and finalisation of sales contract¹³⁶:

- adoption of one or more regulatory and/or organizational procedures that, with reference to the negotiation and finalisation of sales contract, provide:
- a) methods and criteria for selecting competitive procedures
 - b) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;
 - c) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;
 - d) the identification of the subjects authorised to have relations with the counterparty for the activities planned by the

¹³⁶ Sales contracts are intended as all those contracts that generate revenues for the Company.

- competitive procedure (e.g. request for clarifications from the counterparty)
- e) the definition and implementation process of commercial policies and the possible involvement of the competent legal function in case of evaluation of new commercial policies or that are included in new business scenarios;
 - f) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;
 - g) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
 - h) the contract approval by adequate authorization levels;
 - i) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors;
 - j) verification of the existence, availability and ownership of the goods/services object of sales contract;
 - k) the verification of conformity of the characteristics of the goods/services object of the sales contract, with the content of the sale proposal/offer draft, also based on the minimum requirements defined by transport or storage or distribution operators;
 - l) for food products offer for sale, the periodic control of their expiry date and, should they be the result of transformation, the verification of the compliance with legal requirements ruling their production and labelling.

CO13. Management of sales contract¹³⁷: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of sales contracts, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover (in case the function which has stipulated the contract does not match with the function that manages it).

¹³⁷ Sales contracts are intended as all those contracts that generate revenues for the Company.

- d) in case of service agreement, the check between the consistency of the order and the parameters provided by the contract;
- e) the check of the completeness and accuracy between invoice data and the contents of the contract/order, as well as in respect to goods/services provided;
- f) with reference to supply of gas & power contracts, the check, including a sample check, of the compliance of the invoicing to the legislative and regulatory prescriptions in terms of detection/application of the chargeable amounts, as well as of items applications, including correction factors that contribute to the determination of the payment due;
- g) the criteria and the modalities for the issuance of debit notes and credit notes;
- h) compliance with applicable regulations during purchase, sale, production and/or processing activities of goods protected by industrial property rights of any nature, even including the same titles/rights and possible licenses;
- i) the verification that the nature, quantities and features (also qualitative features) of goods correspond, with the expected tolerances, with the provisions of documents that certify the execution of supply or with the contractual commitments.

CO14. Negotiation and finalisation of concession agreements:

adoption of one or more regulatory and/or organizational procedures that, with reference to the negotiation and finalisation of concession agreements, provide:

- a) the methods and the parameters for the economic evaluation of the operation, including bidding processes, in case of participation to competitive procedures;
- b) in case of payment or recognition of ancillary expenses connected to the operation¹³⁸:
 - i) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - ii) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - iii) the provision of appropriate authorization levels depending on the value of the fee to be paid;

¹³⁸ Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

- iv) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) the standard contractual clauses related to nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and activities to be undertaken in case of possible deviations;
- d) the elaboration of the contract draft, with possible support of the relevant corporate function;
- e) the approval of the contract by adequate authorization levels;
- f) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors.

CO15. Management of concession agreements: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of concession agreements, provide:

- a) the methods for drafting, verification and approval of the documentation to be submitted to the counterparty in relation to the execution of the concession agreement;
- b) the check of the conformity of activities performed in respect to the stipulated concession agreement;
- c) the modalities and the criteria that regulate possible changes and/or renewals of concession agreements.

CO16. Accreditation/qualification/evaluation: adoption of one or more regulatory and/or organizational procedures that, with reference to the accreditation/qualification/evaluation of goods, services and intellectual works suppliers, provide:

- a) criteria for preventive check/accreditation/qualification;
- b) the definition of the requirements for preventive check/accreditation/qualification, including technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human right regulations), compliance, also with reference to the internal and external regulations in the field of HSE-Q (where applicable), and, if applicable in relation to the nature and the object of the contract, the economic and financial solidity;
- c) the modalities and the criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract;

- d) the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements.

CO28. Drafting of call for tender: adoption of one or more regulatory and/or organizational procedures that, with reference to the drafting of call for tender, provide:

- a) the modalities and parameters to define the economic bid and the coherence with the market value and possible criteria for adjustment;
- b) the modalities and the criteria for the submission and the authorization of the call for tender;
- c) the definition and the modalities for the publication of the call for tender.

CO30. Concessions agreement sales: adoption of one or more regulatory and/or organizational procedures that, within reference to the negotiation and finalisation aimed at concessions agreement sales, provide:

- a) the modalities and the parameters for the economic evaluation of the operation;
- b) the evaluation methods of the expressions of interest and the offers
- c) the elaboration of the contract draft, with the possible support of competent corporate function;
- d) the authorisation of the contract in line with the system of authority, once the verification that the contents of the contract are consistent with the contents of the authorization note has been made
- e) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors.

IC1. Management of the Intellectual Property and of the trade marks portfolio: with reference to inventions, secret information, trademarks and other distinctive signs, designs and models, models of utility, designations of origin and other domestic or foreign industrial property rights, adoption of one or more regulatory and/or organizational procedures that provide:

- a) coherence of management activities of the Intellectual Property and of the trade marks portfolio with respect to relevant applicable laws;

- b) principles, activities, roles and responsibilities with reference to development and management of the Intellectual Property and of the trade marks portfolio;
- c) operative modes related to the protection of the Intellectual Property and of the trade marks portfolio (which includes, among others the assessment of requirements for patentability of the Intellectual Property and for registration of the trade marks portfolio);
- d) operative modes related to the granting of licenses (in & out), as well as to the acquisition and/or dismissal of Intellectual Property and trademarks.

IC2. The buying of goods/works protected by intellectual/industrial property: adoption of one or more regulatory and/or organizational procedures that, within the acquisition of goods/works protected by intellectual/industrial property, provides the involvement of the competent legal departments in the definition, when applicable, of contractual clauses, containing the undertaking/representation (as the case may be) by the counterparty:

- a) to be the legitimate holder of the exploitation rights on trademarks, patents, distinctive signs, designs, models or works protected by copyright to be transferred or to have obtained the consent of the legitimate owners to grant to third parties the right to use them;
- b) that the rights of use and/or exploitation of industrial/intellectual property that are transferred or licensed, do not violate third parties industrial/intellectual property rights;
- c) to indemnify and hold the Company harmless from any damage or prejudice resulting from the untruthfulness, inaccuracy or incompleteness of such a declaration.

IC3. Institutional communication: adoption of one or more regulatory and/or organizational procedures that define principles, rules and responsibilities in the processes of institutional and commercial communication with particular reference to:

- a) modes of management and authorization of the initiatives of institutional and commercial communication;
- b) the features of the advertisement, which:
 - v) shall be undisguised, truthful and correct;

- vi) shall be transparent and recognizable as such (with the prohibition, firstly, of subliminal advertisement), so the audience can not suffer it passively;
 - vii) shall not praise to qualities or effects that are not existent;
 - viii) shall be loyal, with particular reference to competitors.
- c) Identification of the subjects accountable for controlling the information to be transmitted

IC4. Measurement instruments: adoption of one or more regulatory and/or organizational procedures that provide the periodical verification of the calibration of measurement instruments used to detect the quantities delivered, where possible, according to the specificities of the business.

The following table represents the Specific Control Standards applicable to each type of sensitive activity in relation to counterfeiting offences and crimes against industry and trade. When Specific Control Standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity.

Sensitive Activities		Specific Control Standard												
		CO2	CO10	CO12	CO13	CO14	CO15	CO16	CO28	CO30	IC1	IC2	IC3	IC4
1	Negotiation and finalisation of sales contracts also through organization or participation in competitive procedures													
2	Negotiation, finalisation and management of agreements aimed at the acquisition/renewal/renewal of concession agreements													
3	Negotiation and finalisation aimed at the transfer of concessions													
4	Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)													
NEW	Management of contracts - including subcontracting													
25	Management of logistics and warehouse activities, including transit of goods													
54	Management of production activities and realization and development of assets/products/solutions/technologies and instruments including packaging													
55	Acquisition / sale, claim/registration and management of trademarks, patents, designs, models or other titles or industrial property rights													
56	Management of internal and external corporate communication													

Legenda

	Assessable Standard
	Not Assessable Standard

2.10 Specific Control Standards in relation to copyright crimes

- DA1. Management of goods protected by copyright:** adoption of one or more regulatory and/or organizational procedures that provide:
- a) the obligation to act in compliance with prescriptions provided by law on protection of (moral and economic) copyright with particular reference to the use, the storage and the distribution of texts, music, designs, images, photos, computer programs, databases that are protected by copyright (the “Works”). In particular, the applicable rules set forth by the law shall be respected with specific reference to the obtaining, storage, use, replication, duplication, elaboration, diffusion and distribution (also through informative networks) of copyrighted Works or parts of there of. Moreover copyright law provisions that protect authorship of the copyrighted Works shall be respected, as well as those which set forth limitations to the right to duplicate computer programs, to reproduce, transfer, distribute and/or communicate the contents of databases;
 - b) authorization mechanisms for the use, reproduction, elaboration, duplication and distribution of copyrighted Works or parts of them;
 - c) the adoption of protection tools (for example, of the rights of access) related to the conservation and to the storage of copyrighted Works, ensuring their inventory.
- DA2. Classification and control of assets¹³⁹:** adoption of one or more regulatory and/or organizational procedures providing the inventory of assets used for operations of the information and telematic system, as well as the adoption of policies for legal compliance (copyright), if applicable.
- IC3. Institutional and commercial communication:** adoption of one or more regulatory and/or organizational procedures that define principles, rules and responsibilities in the processes of institutional and commercial communication with particular reference to:
- a) modes of management and authorization of the initiatives of institutional and commercial communication;
 - b) the features of the advertisement, which:
 - i) shall be undisguised, truthful and correct;
 - ii) shall be transparent and recognizable as such (with the prohibition, firstly, of subliminal advertisement), so the audience can not suffer it passively;

¹³⁹ Intended as logic asset such as computer software.

- iii) shall not praise to qualities or effects that are not existent;
- iv) shall be loyal, with particular reference to competitors.
- c) Identification of the subjects accountable for controlling the information to be transmitted

ICT1. Information security: adoption of one or more regulatory and/or organizational procedures aimed at information security, through the adoption of the best suitable measures for the type of equipment and technological chain in question, including:

- a) the definition of the approach in risk analysis and assessment and the identification of related methodology;
- b) the definition of the criteria for the identification of electronic documents with evidentiary value, or subject to "electronic storage";
- c) the determination of classification principles of data and structured information treated by IT applications (confidentiality, authenticity and integrity).

ICT2. Access control: adoption of one or more regulatory and/or organizational procedures providing an adequate system of control over access to information, computer system, network, applications and related infrastructure, through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including:

- a) the procedures of registration and de-registration of the users in order to grant and revoke, in the event of termination or change the type of relation or assigned tasks, the access to all information systems and services, including third party ones;
- b) the assignment of specific privileges to individual users or groups of users based on an internal authorization process;
- c) the periodic revision of users' access rights.

ICT3. Configuration of safety parameters: adoption of one or more regulatory and/or organizational procedures providing an adequate system of control over access to information, computer system, network, applications and related infrastructure, through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including:

- a) individual authentication of users through user ID and password or other secure authentication system;
- b) closure of inactive sessions after a limited period of time;
- c) the suspension of users accounts in response to a predefined number of failed login attempts.

ICT7. Perimeter Security: adoption of one or more regulatory and/or organizational procedure providing that the protection of the information and communication system from malicious software (e.g. worms and viruses) is guaranteed by the Company, based on the type of equipment and technological chain in question, through the use of antivirus, the process of patch management and configuration of firewall, IPS/IDS. Any changes to the configuration of perimeter security (e.g. opening doors to the outside) shall be subject to appropriate authorization checks.

ICT8. Communications Security: adoption of one or more regulatory and/or organizational procedures providing that the security of the information and communications system is guaranteed by the Company through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including the provision of security tools that guarantee security in the exchange of critical information for the business as well as of confidential nature even with third parties, in order to avoid interceptions, disruptions of communications and/or consequent alterations of contents.

ICT10. Physical Security: adoption of one or more regulatory and/or organizational procedures providing that the Company shall arrange the adoption of controls aimed at preventing:

- a) unauthorized access, damages and interferences to premises and goods contained therein, by securing the areas and equipment, with particular focus on the locals dedicated as data processing centres, directly operated;
- b) damages and interferences to the equipment that provide connectivity and communications.

ICT14. Audit and Monitoring: adoption of one or more regulatory and/or organizational procedures providing the Company to ensure the conduct of periodic monitoring/verification activities of the effectiveness and operation of the Company information security management system both in the application and infrastructural field, adopting the most appropriate verification measures for the different technology categories, so as to ensure adequate defensive barriers and, at the same time, identify possible abuses on the outbound traffic.

ICT16. Incidents and information security issues management: adoption of one or more regulatory and/or organizational

procedures providing that the treatment of incidents and issues related to information security shall include:

- a) the adoption of management channels for communication of incidents and issues (relating to the entire technology chain);
- b) periodic analysis of all single and recurrent incidents and the identification of the root cause (relating to the entire technology chain);
- c) the management of issues that have generated one or more incidents, until their final solution (relating to the entire technology chain);
- d) production and analysis of reports and trends on incidents and issues and the identification of preventive actions (relating to the entire technology chain);
- e) the maintenance of databases containing information on known errors and security vulnerabilities still unsolved, and their related workarounds.

ICT17. Access control on third-party systems: adoption of one or more regulatory and/or organizational procedures providing that, in case of access to third-party systems, each department head must periodically list the relative access privilege by his/her unit's members. The modalities for accounts verification shall follow the rules previously described at points a), b) and c) of the standard of control ICT2.

ICT18. Use ICT resources and telematic: adoption of one or more regulatory and/ or organizational procedures providing that, in order to prevent unauthorized assignment of information and telematic resources for individual use to employees and non-employees, the company shall provide the adoption of the most appropriate measures for the type of equipment and technological chain in question, including:

- a) criteria for resources and IT services allocation;
- b) definition of authorization levels for resources and IT services allocation.

The following table represents the Specific Control Standards applicable to each type of sensitive activity in relation to copyright crimes. When Specific Control Standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity.

Sensitive Activities		Specific Control Standard															
		CO10	CO16	DA1	DA2	IC2	IC3	ICT1	ICT2	ICT3	ICT7	ICT8	ICT10	ICT14	ICT16	ICT17	ICT18
4	Selezione dei fornitori di beni, servizi ed opera intellettuale, negoziazione e stipula dei relativi contratti (ivi inclusa la negoziazione/stipula di contratti in qualità di ente aggiudicatore e il ricorso a subappalti e subcontratti)																
NEW	Gestione dei contratti - ivi inclusi subappalti e subcontratti																
56	Management of internal and external corporate communication																
58	Management of training activities																
60	Access to a computer or telematic system of Eni and/or to the underlying infrastructure, and access and IT management of documents with evidentiary value by internal and external users																
62	Management of activities of ICT asset classification (computer software)																
64	Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e. CD, storage network)																
65	Assignment and utilization of ICT resources for individual use by internal and external users																

Legenda

	Assessabe Standard
	Not Assessable Standard

2.11 Specific Control Standards in relation to environmental crimes

CO2. Procurement of goods, services and intellectual works:

adoption of one or more regulatory and/or organisational procedures that, with reference to the procurement of goods, services and intellectual works, provide:

- a) the arrangement and authorisation of the purchase request as well as the modalities according to which the amount of the payment due has been estimated;
- b) (where applicable) the definition of the requirements to claim a service from such counterparties;
- c) the definition of criteria and modalities for contract awarding (i.e. publication of call for tenders, single/sole source supplier, short vendor list, direct award, procurement in emergency conditions, resort to subcontracting and relative limits etc.);
- d) the requirements for the recourse to "direct award" procedure adequately justified, documented and subject to suitable control and authorisation systems at adequate hierarchical level;
- e) the modalities and the definition of criteria for the arrangement and approval of the invitation to tender¹⁴⁰;
- f) the modalities for publication of the call for tender¹⁴¹;
- g) the modalities of definition and approval of possible short vendor list;
- h) in case of competitive procedures, the definition of criteria for predisposition and authorisation of the offer request, including the definition of the technical features (taking into account the best available technologies for the protection of environment, health and safety) and of the technical and commercial conditions;
- i) the use of criteria for offers' evaluation inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
- j) the evaluation of the adequacy of the overall bid;
- k) the definition of criteria and related modalities for evaluating the adequacy of the bid's economic value with regard to forecasted labour and safety costs related to the services that are the subject of the contract, and, if the bid appears abnormally low,

¹⁴⁰ Wherever the invitation to tender is regulated by specific legislative provisions or applicable prescriptive procedures.

¹⁴¹ Please refer to previous footnote.

the evaluation of written justifications and related documents supplied with the bid;

- l) in case of direct award, a principle of rotation for goods, services and intellectual works suppliers included in the qualified suppliers register;
- m) the definition of criteria for rotation of personnel involved in the procurement process¹⁴² centralised to dedicated procurement functions;
- n) adequate monitoring systems, in order to guarantee a correct and functional vendor list suppliers' rotation;
- o) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- p) the contract approval by adequate authorisation levels;
- q) the inclusion of clauses, in contracts with food suppliers, which provide the compliance with the minimum requisites established by law in the production and labelling.

CO10. Management of purchase contracts: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of contracts for the purchase of goods, services and intellectual works, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"¹⁴³), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover¹⁴⁴ (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check of the consistency between the delivery orders/work orders and the parameters set by the contract;
- e) in case of service agreement, the subscription of the delivery orders/work orders by adequate proxy holder;

¹⁴² Wherever the procurement has been carried out by a different person than the requesting unit.

¹⁴³ With reference to the investments, "contract manager" means Project Manager.

¹⁴⁴ Contract handover activity consists on the transfer to the contract manager of all useful information needed for its correct management.

- f) the check of the conformity between the characteristics of purchased goods, works and services, and the conditions set by the delivery orders/work orders/contract;
- g) for the purpose of recognizing the agreed fees, the verification of the conformity of the service received / execution of the contract / agreement with the content of the same;
- h) the modalities and the criteria for registration of debit notes or credit notes received from suppliers;
- i) the verification - during the phase of reception of devices containing computer programs, databases, phonograms or videograms of musical, film and audiovisual works and/or sequences of moving images – the presence of the marking provided by institutions in charge of copyright surveillance or of the exemption form this duty.
- j) activation of the subcontract by the contract manager on the basis of a specific declaration issued by the contractor / supplier with which it confirms that it has verified the persistence of the requirements presented in the offer by the subcontractor;
- k) authorization of the subcontract by specific company figures identified in the contractual strategy and within the limits indicated in the contract itself (e.g. activities / supplies that can be subcontracted, percentage or maximum value that can be subcontracted, etc.) as well as by the relevant legislation;
- l) periodic monitoring, according to the procedures provided for in the contract, of compliance by the contractor / supplier with the subcontract thresholds envisaged

CO16. Accreditation/qualification/evaluation: adoption of one or more regulatory and/or organizational procedures that, with reference to the accreditation/qualification/evaluation of goods, services and intellectual works suppliers, provide:

- a) criteria for preventive check/accreditation/qualification;
- b) the definition of the requirements for preventive check/accreditation/qualification, including technical and professional characteristics, good reputation, ethical aspects , sustainability (including compliance with human right regulations), compliance, also with reference to the internal and external regulations in the field of HSE-Q (where applicable), and, if applicable in relation to the nature and the object of the contract, the economic and financial solidity;
- c) the modalities and the criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in

consideration of any problems that may occur during the execution of the contract;

- d) the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements.

CO34. Privileged relations/conflicts of interest: adoption of one or more regulatory and/or organizational procedures that, in case of privileged relations¹⁴⁵/conflicts of interest between the Company representatives and the third party (e.g., consultants, intermediaries, partners, customers, etc.), provide the obligation to report them and to refrain from the contract negotiation/management, delegating it to another subject/unit.

HSE1. Policy: adoption of a Policy including the general approach and principles on health, safety and environment. The Policy document:

- a) is defined and formally approved by the company Management;
- b) contains the undertaking to comply with the applicable health, safety and environment and public safety laws in force and with the other agreed requirements.

Moreover, the management system documents shall provide for the Policy:

- c) to be adequately disseminated to employees and to the third parties concerned¹⁴⁶;
- d) to be periodically reviewed in order to ensure that the guidances and principles indicated therein are appropriate and suitable with regard to the risks present in the organization (e.g. review based on the Management System Guideline HSE, on new regulations and on laws, etc.).

HSE2. Annual and Multi - annual Plans: adoption of one or more regulatory and/or organizational procedures that contains the definition of Plans concerning health, safety, environment and public safety- approved by the relevant corporate bodies - which shall:

- a) identify the parties concerned, the deadlines and the resources necessary for their implementation (financial, human, logistical and equipment resources);
- b) be disseminated to the personnel concerned in order to guarantee its adequate comprehension;
- c) be integrated into the Strategic Plan of Eni SpA.

¹⁴⁵ Privileged relations are situation of kinship or affinity, or any kind of personal/financial relation that might influence behaviours.

¹⁴⁶ Individuals or groups concerned, involved or influenced by the performances of an organization in the field of environment, health and safety.

HSE3. Prescriptions: adoption of one or more regulatory and/or organizational procedure that shall:

- a) govern roles and responsibilities for updating information concerning all applicable prescriptions, as well as current regulations on health, safety and environment;
- b) define criteria and methods to be adopted for communicating updates to the corporate areas concerned.

HSE4. Documentation management: adoption of one or more regulatory and/or organizational procedures that, in compliance with corporate Policy and guidelines, regulate:

- a) roles and responsibilities for the management of the documentation concerning the health, safety and environment management system;
- b) roles and responsibilities in the management of the documentation of interest regarding health, safety and environment, not belonging to the management system;
- c) roles and responsibilities in the management of legal documentation¹⁴⁷ (e.g. appointments, powers of attorney, etc.);
- d) the methods for archiving and keeping the documentation (e.g.: filing/protocolling methods ensuring an adequate level of traceability/verification).

HSE6. Analysis and evaluation of environmental risks: adoption of one or more regulatory and/or organizational procedures in order to identify roles, responsibilities, operational methods, criteria and periodicity for:

- a) the drawing up and/or updating and approval of documents that identify environmental issues according to the goods manufactured, the services rendered and the activities performed under normal, abnormal, start-up and stop conditions and in emergency and accident situations;
- b) the evaluation of the relevance of these aspects according to their direct and indirect correlated environmental impact (also on the basis of their reference territorial context, in compliance with the regulations in force and with the provisions laid down in the relevant authorizations);
- c) the determination of risks related to relevant environmental issues and the evaluation of their relevance, taking into

¹⁴⁷ Intended as formal appointment documents of sensible roles in the field of health, safety and environment as provided by Law (e.g. appointments, powers of attorney, etc.)

account the requests of interested parties¹⁴⁸, with particular reference to natural habitats, animals and plant species, to restricted areas¹⁴⁹, to the ecosystem balance, to the effects on public safety;

- d) the involvement of competent functions of the company in the field of health, with the aim of evaluating the health risk of industrial activities, as provided by applicable law;
- e) the communication within the organization of relevant environmental risks;
- f) the definition and update of measures aimed at preventing, protecting and mitigating environmental risks deriving from the assessment of their relevance.

HSE8. Operational control - Prevention and protection measures:

adoption of one or more regulatory and/or organizational procedures for the management and maintenance of efficiency of the prevention and protection measures aimed at safeguarding health, safety of workers, public safety and the environment. In particular these rules:

- a) define roles, responsibilities and modalities for the verification of the necessary requirements such as resistance, suitability and conservation in good condition, as well as efficiency of the measures of prevention and protection aimed at safeguarding the environment, the health and safety of workers;
- b) provide for the periodic check of the availability and need for updating the adopted prevention and protection measures.

HSE9. Authorizations: adoption of one or more regulatory and/or organizational procedures that:

- a) regulate the activities of obtaining, modification and/or renewal of permits in order to be carried out in compliance with current regulatory requirements;
- b) identify the modalities of application for new authorization or modification of existing authorizations;
- c) define roles, responsibilities and methods of drafting of proper documentation necessary for the submission of the authorization application;

¹⁴⁸ Individuals or interested groups, involved or influenced by an organization's performances related to the environment, health and safety.

¹⁴⁹ "Restricted areas" means protected natural areas or areas subject to landscape, environmental, historic, artistic, architectural, archeological restrictions, as well as those areas where protected animal and plant species exist.

- d) define the communication methods in relation to the obtainment of the occurred authorization, its modification and/or its renewal;
- e) define the traceability of the authorization process, from data collection to the communication of the same;
- f) define the modalities for authorization validity monitoring and maintenance of the same (e.g. timetable).

HSE11. Organization and Responsibilities - System of empowerment: adoption of one or more regulatory and/or organizational procedures that, with reference to empowered subjects:

- a) provide for a formal appointment and for the traceability of the formal acceptance of the task;
- b) define, considering the relevant activity, the specific requirements that, in compliance with the legal provisions on the matter, must characterize such roles;
- c) provide for the traceability of the controls carried out over the possession of the requisites set by applicable legislation.
- d) decision-making powers consistent with the proxies assigned;
- e) an adequate expenditure power aimed to the effective performance of the delegated functions;
- f) an obligation to formally report on the delegated powers, according to pre-established conditions guaranteeing an independent supervision activity.

HSE19. Dissemination of information: adoption of one or more regulatory and/or organizational procedures that govern the dissemination of the health, safety and environment information provided by the legislation in force.

In particular, these procedures shall define:

- a) roles, responsibilities and conditions for the periodical information from the relevant departments to workers, regarding health, safety and environment issues applicable to their activities;
- b) the dissemination of the organizational structure for health, safety and environment.

HSE20. Consultation and communication: adoption of one or more regulatory and/or organizational procedures that provide periodical meetings of all the figures in charge of monitoring the management of environment, health and safety issues, and adequate

dissemination of the outcomes of these meetings within the organization.

HSE22. Training and skills building: adoption of one or more regulatory and/or organizational procedures that regulate the health, safety and environment training process. In particular, these procedures shall define:

- a) roles, responsibilities and modalities for the definition and approval of health, safety and environment training needs;
- b) roles, responsibilities and conditions for providing workers with training on risks, hazards, measures, procedures, roles and instructions for use;
- c) the criteria for supplying training to each worker (e.g. upon hiring, change of workplace or change of tasks, introduction of new equipment, technologies, hazardous substances, etc.);
- d) the training framework, contents and conditions according to the role within the organizational structure;
- e) the timing of training provision to workers according to the conditions and criteria defined (definition of a training plan on an annual basis);
- f) traceability and assessment of the workers' health, safety and environment learning.

HSE23. Monitoring of discharges locations: adoption of one or more regulatory and/or organizational procedures that identify roles, responsibilities, operational conditions and principles for the execution of the activities related to:

- a) the identification and updating of discharges and sampling locations;
- b) the determination of the sampling program and of the discharges analyses, in compliance with the provisions of the authorizations and of the regulations in force;
- c) the monitoring of the data pertaining to discharges, including the analytical certifications and the sampling carried out.
- d) the periodic operational test of meteoric and rinse water collection systems.

HSE24. Monitoring of emissions locations: adoption of one or more regulatory and/or organizational procedures that identify roles, responsibilities, operational conditions and principles for the execution of activities related to:

- a) the identification and updating of emissions and sampling locations, of conveyed emissions and sources of diffuse emissions;
- b) the determination of the sampling program and of the emissions analyses, in compliance with the provisions of the authorizations and of the regulations in force;
- c) the monitoring of the data pertaining to emissions, including the analytical certifications and the sampling carried out;
- d) the definition and implementation of prevention and protection measures (e.g. technical structural or procedural precaution) to mitigate and limit diffuse and fugitive emissions in the atmosphere.

HSE25. Treatment of values in excess of the authorized values and corrective measures: adoption of one or more regulatory and/or organizational procedures that identify roles, responsibilities, operational conditions and principles for the execution of the following activities:

- a) internal control of the excess values observed on the basis of the analyses carried out with respect to discharges/emissions;
- b) fixing of the excess values observed further to analyses carried out with respect to discharges/emissions;
- c) identification and resolution of potential malfunctioning of meteoric and rinse water collection systems and problems related to the leakage of diffuse and fugitive emissions.

HSE26. Prevention and monitoring of spillage: adoption of one or more regulatory and/or organizational procedures aimed at preventing or mitigating the risk of spillage into the sea of substances and materials, in violation of the national and international regulations in force.

Specifically, in the case of ships, these procedures determine roles, responsibilities, methods and criteria necessary to:

- a) obtain international certifications for the prevention of pollution and/or attestations of eligibility to transport substances and materials, the spillage of which is forbidden by the regulations in force;
- b) the registration of the operations/activities that could give rise to spillage into the sea (for example, handling, cleaning, etc.), as well as the identification and classification of the aforesaid substances and materials;
- c) management of the said substances.

HSE27. Assessment and monitoring of performances, injuries and accidents: adoption of one or more regulatory and/or organizational procedures that regulate:

- a) roles, responsibilities and conditions for detecting, recording and internally investigating injuries;
- b) roles, responsibilities and conditions for tracking and investigating the injuries/accidents occurred and "missed accidents";
- c) roles, responsibilities and conditions for communication of the injuries/accidents occurred from the relevant managers to the Employer (and/or his/her Delegate) and to the Prevention and Protection Service Manager;
- d) roles, responsibilities and conditions for monitoring the accidents occurred in order to identify the areas at greatest risk of injuries and possible preventive and corrective actions;
- e) roles, responsibilities and conditions for communications to the competent local authorities of the accidents occurred.

HSE29. Assessment and monitoring of performances – other data (other than injuries and accidents): adoption of one or more regulatory and/or organizational procedures that define roles, responsibilities and conditions for recording/tracing and monitoring (also through the use of performance indexes):

- a) data concerning health surveillance;
- b) data concerning the safety of plants in relation to the activity performed;
- c) data concerning the hazardous substances and mixtures present within the company (safety data sheets);
- d) data other than injuries and accidents (taking into account any possible disputes/litigations arisen/possible complaints for occupational illness, complaints/internal and/or external reports on environmental matters) in order to identify the most hazardous areas
- e) data regarding the significant environmental performances connected to the asset management.

HSE30. Management of waste – Collection, characterization and classification: adoption of one or more regulatory and/or organizational procedures that regulate the roles, responsibilities, methods and criteria for the execution of the following activities:

- a) collection and internal handling of the waste produced at the production and construction sites;

- b) identification¹⁵⁰, characterization (drawing up of the certificates of analysis related to waste), classification and registration of waste;
- c) control of the correct classification of waste, in respect to the data inserted in the certificate provided by the analysis laboratory, inserted in the documentation required by applicable for the handling of waste;
- d) preparation and verification of the proper completion of the waste identification documentation and waste accompanying documentation, at all stages of the waste management.

HSE31. Management of waste – Separation: adoption of one or more regulatory and/or organizational procedures that provide for identification and separation criteria related to waste during their entire processing, in order to avoid mixing¹⁵¹ dangerous waste having different danger characteristics, or dangerous waste with non-dangerous waste, substances and/or other materials.

HSE32. Management of waste – Temporary storage: adoption of one or more regulatory and/or organizational procedures that regulate the roles, responsibilities, methods for the management of the temporary waste storages. In particular, such document provide for:

- a) the definition of the criteria for the choice/realization of the sites set aside for the temporary storage of waste;
- b) the identification of the sites allocated as temporary waste storage;
- c) the collection of waste under homogeneous categories and the identification of the types of waste allowed into the site set aside for the temporary storage;
- d) the beginning of the stored waste reclamation or disposal operations in accordance with the intervals indicated and/or with the fulfilment of the quantity limitations laid down by the regulations in force.

HSE33. Management of waste – Transportation: adoption of one or more regulatory and/or organizational procedures that regulate, in compliance with the regulations, the roles, responsibilities, the methods and criteria for the management of waste transportation

¹⁵⁰ The identification activity should also be aimed at avoiding the erroneous qualification of waste as a sub-product (the latter as defined by section 184-bis of Legislative Decree 152/2006).

¹⁵¹ Mixing includes the diluting of dangerous substances.

aimed at the reclamation or elimination of waste. Specifically, such documents provide for:

- a) drawing up, control and delivery of the notice of shipment to all the competent Authorities involved;
- b) monitoring the issuance of the prior approval of the shipment by the competent Authorities;
- c) drawing up of the accompanying documentation, wherein the type of shipment is specified;
- d) monitoring the effective delivery of waste to the final reclamation or disposal site ruled under the agreement.

HSE34. Management of waste – Disposal /recycling in internal

plants: adoption of one or more regulatory and/or organizational procedures that regulate, in compliance with applicable laws, the roles, responsibilities, the methods and criteria for the management of waste recycling and/or disposal in internal plants. In particular, such documents provide:

- a) the possession of required permits to carry out the activity;
- b) the development of the activities in compliance with the applicable regulation and the authorizations granted by Competent Authority (e.g. admitted list of waste, authorized quantities, etc.);
- c) the execution of documentary fulfilment (e.g. registrations, declarations, etc.).

HSE35. Management of emergencies: adoption of one or more

regulatory and/or organizational procedures that the within of prevention and management of emergencies, provide:

- a) the identification and classification of emergencies;
- b) emergency plans that define roles, responsibilities and prevention, protection and control measures in case of emergency, aimed at managing these events, mitigating their effects and avoiding risks for safety of the population or deterioration of the environment;
- c) the ways of intervention of the workers in charge of implementing fire prevention measures, evacuation measures of all individuals that are present in the site, in case of serious and immediate danger and of first aid measures, including the ways of leaving the workplace and/or the hazardous area;
- d) the communication to the Employer (and/or to his Delegate) about occurred emergencies;

- e) the communication to the Competent Authority about on any occurred emergencies, in line with the methods and timing provided by the applicable law;
- f) the methods and timing/frequency of performance of emergency exercises and, where requested, also the simulations of relevant incident;
- g) the modalities for the emergency and evacuation Plan dissemination to workers, suppliers and occasional visitors and other interested parties¹⁵²;
- h) the modalities for the predisposition of possible preventive and corrective actions following the execution of the emergency exercises , any incidents or near miss occurred, also in the environmental field.

HSE36. Operating and administrative procedures – Remediation

of contaminated sites: adoption of one or more regulatory and/or organizational procedures that identify roles, responsibilities, methods and criteria for the management of the activities aimed at the securing/reclamation of contaminated sites, and that provide, following an event potentially able of contaminating the soil, sub-soil, the surface waters and/or subterranean waters, shall provide for:

- a) a notice to be sent to the competent Authorities, upon occurrence of an event potentially capable of contamination, or upon occurrence of a contamination of the soil, sub-soil, the surface waters and/or subterranean waters, in compliance with the procedures and deadlines laid down by the regulations in force;
- b) identification of potential elements of contamination (current and historical), in order to assess the need to commence the execution of the activities necessary to restore safety and reclamation;
- c) monitoring of the operating and administrative procedures in accordance with the methods and timing laid down by the regulations in force;
- d) verification of the implementation of all interventions of operational, permanent and/or emergency securing, in line with the provisions of the existing legislation;
- e) control of the enactment of the reclamation procedures in accordance with the provisions of the approved reclamation project;

¹⁵² Individuals or interested groups involved or influenced by an organization's performances related to the environment, health and safety.

- f) drawing up of the documentation to be filed to the competent Authorities upon completion of the reclamation operations, with the purpose to obtain the issuance of the certification of completion of the reclamation.

HSE37. Assets management: adoption of one or more regulatory and/or organizational procedures that govern the activities of maintenance/inspection of corporate assets within their entire lifecycle¹⁵³ (e.g. plants, even including tanks, depots, pipelines, as well as equipment and chemical, chemical-biological, mechanical, electrical and electromechanical plants, collection systems, etc.), in order to guarantee their continuous integrity and adequateness for the safeguard of health safety, environment and public safety.

In particular, these procedures shall:

- a) define roles, responsibilities and conditions for managing assets;
- b) provide for periodical checks on the integrity and adequateness of assets and for compliance with applicable legal requirements;
- c) provide for the planning, performance and verification of inspection and maintenance activities by a qualified and suitable personnel.

HSE38. Management of assets containing ozone-depleting substances: adoption of one or more regulatory and/or organizational procedures that regulate the maintenance/control activities pertaining to company's assets containing ozone-depleting substances. Specifically, that document should provide for procedures and conditions relative to:

- a) inventorying of assets containing ozone-depleting substances and the determination of the relative plan for the controls over maintenance, interruption of use and/or dismissal of the asset, in accordance with law provisions in force;
- b) periodical controls related to the compliance with the plan and to the implementation of appropriate actions in case of non-compliance.

HSE39. Environmental due-diligence: adoption of one or more regulatory and/or organizational procedures that regulate roles, responsibilities, methods and criteria for the identification and evaluation of the environmentally sensitive issues, including potential ones, related to an asset, upon operations implying its

¹⁵³ "Lifecycle" includes all phases of life of a plant including, other than its service life, its dismissal.

acquisition and/or dismissal, under whichever title, also with reference to the public safety.

Specifically, that documents provide for:

- a) the involvement of the function that is competent for environmental issues, to perform the aforesaid evaluations;
- b) the criteria on the basis for performing the evaluation of compliance of the asset to the environmental regulations, such as the documentary analysis (in case sufficient monitoring information/data exist) and or the field analysis;
- c) the identification of any activities needed to prevent or mitigate possible environmental issues associated to the asset to be acquired and/or dismissed.

HSE40. HSE Audit: adoption of one or more regulatory and/or organizational procedures that define roles, responsibilities and operating conditions for the audit and periodical verification of the efficiency and effectiveness of the health, safety and environment management system.

In particular, these procedures shall define:

- a) the criteria and timing for scheduling activities (formal audit plan);
- b) the expertise required to the personnel in charge of the audit in compliance with the principle of the auditor's independence with respect to the activity subject to audit;
- c) the methods for recording audits;
- d) the methods for identifying and applying corrective actions in case of deviations from what is prescribed by the health, safety and environment company management system or by the applicable laws/regulations and prescriptions;
- e) the methods for verifying the implementation and effectiveness of the above-mentioned corrective actions;
- f) the methods used for communicating the audit results to the company's Management.

HSE41. Reporting: adoption of one or more regulatory and/or organizational procedures that govern roles, responsibilities and operating conditions for reporting to the Management. These reports guarantee the traceability and availability of data concerning the health, safety and environment management system activities, and in particular the periodical forwarding of information on:

- a) deviations between the results obtained and the targets set;
- b) audits results;

- c) results of monitoring over the performance of the health, safety, environment (injuries, emissions, discharges, wastes, reclamations, other data);
- d) expenses incurred and enhancements achieved in relation to these expenses.

HSE42. Conduction of the review process: adoption of one or more regulatory and/or organizational procedures that define roles, responsibilities and conditions for the conduction of the review process by the company's Management regarding the efficiency and effectiveness of the health, safety and environment management system within the company.

These procedures shall provide for the performance of the following activities:

- a) analysis of the results of the reports obtained;
- b) analysis of the state of progress of possible enhancement actions defined during the previous review;
- c) identification of the enhancement objectives for the following period, and of the need for possible changes of some elements of the health, safety and environment management system within the company.

HSE45. Relations with suppliers and holders of rights on Company assets¹⁵⁴ – contractual clauses: adoption of one or more regulatory and/or organizational procedures that define roles, responsibilities and conditions for introducing standard contractual clauses concerning compliance with applicable health, safety and environment regulations, as well as safety costs, connected to the supply of workers, work contracts and subcontracts.

HSE46. Relations with suppliers and holders of rights on Company assets¹⁵⁵ – Monitoring on suppliers: adoption of one or more regulatory and/or organizational procedures that identify roles, responsibilities and conditions for monitoring on compliance with health, safety and environment regulations by suppliers, as well as on their activities carried out towards subcontractors regarding compliance with said regulations.

¹⁵⁴ "Holders of rights on company assets" shall mean third party subjects of Eni Trading & Shipping SpA, to whom this company entrusts the management and/or the enjoyment of its company assets (e.g.: deposits, tanks..) by virtue of gratuitous (e.g., loan for use) or rewarded (e.g., rental) agreements.

¹⁵⁵ "Holders of rights on company assets" shall mean third party subjects of Eni Trading & Shipping SpA, to whom this company entrusts the management and/or the enjoyment of its company assets (e.g.: deposits, tanks..) by virtue of gratuitous (e.g., loan for use) or rewarded (e.g., rental) agreements.

HSE47. Possession and management of highly radioactive materials and sources of natural ionizing radiations: adoption of one or more regulatory and/or organizational procedures that, with reference to the possession and management of highly radioactive materials and sources of natural ionizing radiations, provide:

- a) the notification and authorization to be requested to the Competent Authority, related to the acquisition, possession and employment of highly radioactive material, as provided by applicable law;
- b) the formal identification and acceptance of the appointment by the Radio Protection Expert¹⁵⁶, as provided applicable law;
- c) the preparation and up-date of all documents related to the highly radioactive materials that are present in the site (e.g. record books and register) for census purposes and to register all operation regarding these materials;
- d) in case of alienation, transfer, divestiture, export or disposal (removal) of highly radioactive materials and sources of natural ionizing radiations, the verification, performed by entitled subjects and/or companies, regarding the possession of technical and organizational requirements and of authorization titles, as provided by the applicable law;
- e) the identification of roles, responsibilities, methods and criteria related to the disposal (removal), transportation, possession and use of highly radioactive materials and sources of natural ionizing radiations, in order to avoid their loss, theft and/or damage;
- f) the monitoring of activities carried out by suppliers with reference to the management of highly radioactive materials and sources of natural ionizing radiations;
- g) the identification of roles, responsibilities, methods and criteria for developing operations of decommissioning, disposal and reclamation related to the closed down of highly radioactive materials and sources of natural ionizing radiations.

HSE48. Management of hazardous substances and mixtures: adoption of one or more regulatory and/or organizational procedures that define:

¹⁵⁶ Radio Protection Expert, subject appointed by the Employer, possessing specific professional requirements and competences in the field of radioprotection, coinciding with the Qualified Expert (EQ) provided by the Italian law. Normally, the appointment of the Qualified Expert is not required for TENORM (Technologically Enhanced Naturally Occurring Radioactive Materials).

- a) the management methods of hazardous substances and mixtures in compliance with their classification and related safety data sheets, as provided by applicable law;
- b) roles, responsibilities, and methods for the classification of hazardous substances and mixtures produced, commercialized and imported, as provided by the applicable law.

The following table represents the Specific Control Standards applicable to each type of sensitive activity in relation to environmental crimes. When Specific Control Standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity

Sensitive Activities		Specific Control Standard																																						
		CO2	CO10	CO16	CO34	HSE1	HSE2	HSE3	HSE4	HSE6	HSE8	HSE9	HSE11	HSE19	HSE20	HSE22	HSE23	HSE24	HSE25	HSE26	HSE27	HSE29	HSE30	HSE31	HSE32	HSE33	HSE34	HSE35	HSE36	HSE37	HSE38	HSE39	HSE40	HSE41	HSE42	HSE45	HSE46	HSE47	HSE48	
NEW	Management of contractors including subcontracting																																							
NEW	HSE1 Planning of the health, safety and environment management system																																							
NEW	HSE2 Support in the implementation of the health, safety and environment management system																																							
NEW	HSE3 Operational activities of the health, safety and environment management system																																							
NEW	HSE4 Performance evaluation of the health, safety and environment management system																																							
NEW	HSE5 Improvement of the health, safety and environment management system																																							

Legenda

- Assessable Standard
- Not Assessable Standard

2.12 Specific Control Standard in relation to tax crimes

CO1. Selection, hiring, employment and administrative management of personnel: adoption of one or more regulatory and/or organisational procedures that, with reference to the selection, hiring, employment and administrative management of personnel, provide:

- a) an employment planning process that takes into account the necessities;
- b) the definition of minimum requirements (profile) necessary in order to hold the job;
- c) the definition of the related compensation level in line with the quantity and quality of the requested work performance and with the reference to the provisions of National or local Collective Labour Agreements / applicable salary scales (if available);
- d) the definition of a selection process that provides for:
 - i) the prohibition of selecting children less than the age of completion of compulsory education;
 - ii) the research for several candidates, in consideration of the vacant position complexity;
 - iii) the management of conflicts of interest between the selector and the candidate;
 - iv) the verification, through different screening phases, of the coherence between candidates and the role to be hold;
- e) the execution of pre-hiring checks¹⁵⁷ aimed at preventing the rise of prejudicial situations, that might expose the Company to the risk of committing a crime underlying a corporate administrative liability (with particular reference to the existence of criminal lawsuit/lis pendens, conflicts of interest/relations that might interfere with public officials, persons appointed for public services operating in activities in which the Company has a concrete interest as well as with business top managers, associations of businesses, foundations, associations and other private bodies, also without legal entity, that carry out professional and business activity with particular interest to the Company, the lack, in case of non-EU countries citizens, of a valid residence permit);

¹⁵⁷ In case of foreign legislations, pre-hiring checks are carried out in respect to what established by local laws.

- f) the definition of possible circumstances that might impede the hiring, as well as different circumstances that only constitutes "remarks", after the completion of pre-hiring checks;
- g) the hiring authorisation by adequate hierarchical levels;
- h) the modalities of opening and management of employees registry;
- i) systems - automated systems as well - that guarantees traceability of presence recording, in accordance with applicable legislation;
- j) the verification of the correspondence of wages paid in line with the quantity and quality of the work performance carried out and in compliance with the provisions of National or local Collective Labour Agreements / applicable salary scales (if available);
- k) in case of employment of non-EU countries citizens, the verification of existence and holding of the requirements and of the compliance to the regulations related to validity of the residence permit;
- l) the verification regarding the observance of law provisions concerning work performance in line with normal working hours and with the enjoyment of vacation, rest periods and leave (e.g. for marriage, maternity, etc.) and actions to carry out in case of possible deviations;
- m) the use of audio-visual systems and other instruments from which derives also the possibility of remote control, in accordance with law provisions in force, as well as the use of respectable and no-degrading accommodation.
- n) verification of the correct treatment of the termination of employment, in line with the criteria defined, and the correctness of the amounts paid, in line with those due
- o) the termination of employment's approval by adequate authorisation levels

CO2. Procurement of goods, services and intellectual works:

adoption of one or more regulatory and/or organisational procedures that, with reference to the procurement of goods, services and intellectual works, provide:

- a) the arrangement and authorisation of the purchase request as well as the modalities according to which the amount of the payment due has been estimated;
- b) (where applicable) the definition of the requirements to claim a service from such counterparties;

- c) the definition of criteria and modalities for contract awarding (i.e. publication of call for tenders, single/sole source supplier, short vendor list, direct award, procurement in emergency conditions, resort to subcontracting and relative limits etc.);
- d) the requirements for the recourse to "direct award" procedure adequately justified, documented and subject to suitable control and authorisation systems at adequate hierarchical level;
- e) the modalities and the definition of criteria for the arrangement and approval of the invitation to tender¹⁵⁸;
- f) the modalities for publication of the call for tender¹⁵⁹;
- g) the modalities of definition and approval of possible short vendor list;
- h) in case of competitive procedures, the definition of criteria for predisposition and authorisation of the offer request, including the definition of the technical features (taking into account the best available technologies for the protection of environment, health and safety) and of the technical and commercial conditions;
- i) the use of criteria for offers' evaluation inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
- j) the evaluation of the adequacy of the overall bid;
- k) the definition of criteria and related modalities for evaluating the adequacy of the bid's economic value with regard to forecasted labour and safety costs related to the services that are the subject of the contract, and, if the bid appears abnormally low, the evaluation of written justifications and related documents supplied with the bid;
- l) in case of direct award, a principle of rotation for goods, services and intellectual works suppliers included in the qualified suppliers register;
- m) the definition of criteria for rotation of personnel involved in the procurement process¹⁶⁰ centralised to dedicated procurement functions;
- n) adequate monitoring systems, in order to guarantee a correct and functional vendor list suppliers' rotation;
- o) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules

¹⁵⁸ Wherever the invitation to tender is regulated by specific legislative provisions or applicable prescriptive procedures.

¹⁵⁹ Please refer to previous footnote.

¹⁶⁰ Wherever the procurement has been carried out by a different person than the requesting unit.

in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;

- p) the contract approval by adequate authorisation levels;
- q) the inclusion of clauses, in contracts with food suppliers, which provide the compliance with the minimum requisites established by law in the production and labelling.

CO4. Management of collections, payments and petty cash:

adoption of one or more regulatory and/or organizational procedures that, within the management of collections, payments and petty cash context, provide:

- a) the ban for the use of cash or other financial instrument in bearer form (in consideration of possible exceptions arising from operative/managerial needs objectively encountered, with reference to limited amounts and provided within the law), for any operation of collection, payment, funds transfer, and any other use of financial resources, as well as the ban for the use of bank accounts or deposits anonymous or with false registration;
- b) the obligation to:
 - i) use financial operators that are qualified to carry out each of the operations referred to in letter a);
 - ii) recur, within the management of financial transaction, only to operators that have proved to be equipped with manual and computer based and/or telematic controls aimed at preventing money laundering events;
- c) the check of payments' recipients;
- d) the check of the correspondence between the financial transaction performed and the related supporting documentation available;
- e) the ban to request/perform/receive payments to external suppliers and collaborators in a third country¹⁶¹ different from:
 - i) the parties ii) the recipient/disponer of the payment, iii) that of performance of the contract .

With reference to petty cash operations, such procedure shall provide:

¹⁶¹ For the purpose of the ban application third countries are not considered:

- those states where a company/entity, counterparty of the company, has established its centralized treasury and/or where it has established, wholly or in part, its headquarters, offices or operational units functional and necessary for the execution of the contract, or those states in relation to which the following requisites occur jointly: (i) it is not a "High-Risk Jurisdiction" identified by the FATF / FATF and (ii) the bank details are entered by the contractual counterparty in the contract and / or in Eni's information tools.

- f) the modalities for petty cash utilization (including the types of expenses and utilization limits);
- g) the petty cash balance periodic reconciliations with the balance registered in the petty cash ledger.

CO7. Management of the activities related to opening and closing of bank accounts and financial resources transfer: adoption of one or more regulatory and/or organizational procedures that: with reference to the activities of opening and closing of bank accounts, provide:

- a. the operative instructions for opening and closing of current accounts opened with banks and financial institutions;
- b. the bank accounts periodic reconciliations.

With reference to financial resources transfer between either current accounts of companies of the Group or accounts of the same Company, provide:

- c. criteria and related execution methods.

CO8. Non profit and social projects initiatives: adoption of one or more regulatory and/or organizational procedures that, with reference to non profit initiatives, provide:

- a) the elaboration, evaluation and approval of a budget allocated to non profit initiatives;
- b) the rules and responsibilities for the distribution of a non profit initiative loaded, or not, by charges for the beneficiary;
- c) the authorization of any extra-budget initiatives by adequate authorisation levels;
- d) the reporting of all the final data of the initiatives;
- e) in case of non profit initiatives loaded by charges for the beneficiary, the instructions and the criteria to verify and monitor the correct use from the beneficiary of such initiatives.
- f) the existence of a connection of social projects to business objectives;
- g) the counterparty's commitment to compliance with applicable control principles/ethical rules/legal requirements in the conduct of business.

CO9. Sponsorships: adoption of one or more regulatory and/or organizational procedures that, with reference to sponsorships, provide :

- a) the request and the preliminary evaluation of the sponsorships with reference, among others, to the underlying reasons for the requests and the benefits for the Company;

- b) standardised contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and the actions required in case of potential deviations from the pre-established contractual conditions;
- c) the approval of the contract by adequate authorisation levels;

CO10. Management of purchase contracts: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of contracts for the purchase of goods, services and intellectual works, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"¹⁶²), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover¹⁶³ (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check of the consistency between the delivery orders/work orders and the parameters set by the contract;
- e) in case of service agreement, the subscription of the delivery orders/work orders by adequate proxy holder;
- f) the check of the conformity between the characteristics of purchased goods, works and services, and the conditions set by the delivery orders/work orders/contract;
- g) for the purpose of recognizing the agreed fees, the verification of the conformity of the service received / execution of the contract / agreement with the content of the same;
- h) the modalities and the criteria for registration of debit notes or credit notes received from suppliers;
- i) the verification - during the phase of reception of devices containing computer programs, databases, phonograms or videograms of musical, film and audiovisual works and/or sequences of moving images – the presence of the marking provided by institutions in charge of copyright surveillance or of the exemption from this duty.

¹⁶² With reference to the investments, "contract manager" means Project Manager.

¹⁶³ Contract handover activity consists on the transfer to the contract manager of all useful information needed for its correct management.

- j) activation of the subcontract by the contract manager on the basis of a specific declaration issued by the contractor / supplier with which it confirms that it has verified the persistence of the requirements presented in the offer by the subcontractor;
- k) authorization of the subcontract by specific company figures identified in the contractual strategy and within the limits indicated in the contract itself (e.g. activities / supplies that can be subcontracted, percentage or maximum value that can be subcontracted, etc.) as well as by the relevant legislation;
- l) periodic monitoring, according to the procedures provided for in the contract, of compliance by the contractor / supplier with the subcontract thresholds envisaged.

CO11. Contracts with commercial networks operators, with partner for commercial collaborations/ co-marketing activities/research and development activities/ financial operations and with intermediaries: adoption of one or more regulatory and/or organizational procedures that, with reference to the selection, negotiation, finalisation and management of contracts with commercial networks operators (agents, franchisees, managers/distributors), partner for commercial collaborations/ co-marketing activities/research and development activities/ financial operations and with intermediaries ,provide:

- a) the methods and criteria for the prior assessment of the strategic, economic and financial conditions and the feasibility of the relationship behind the contract;
- b) with reference to contracts that plan the payment of compensation in any form to third parties, the methods according to which the estimated amount of the consideration has been assessed;
- c) the evaluation of the adequacy of the overall fee;
- d) the standard contractual clauses related to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and the activities to be undertaken in case of possible deviations;
- e) the contract approval by adequate authorization levels;

CO12. Participation to competitive procedures and negotiation and finalisation of sales contract¹⁶⁴: adoption of one or more

¹⁶⁴ Sales contracts are intended as all those contracts that generate revenues for the Company.

regulatory and/or organizational procedures that, with reference to the negotiation and finalisation of sales contract, provide:

- a) methods and criteria for selecting competitive procedures to participate in
- b) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;
- c) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;
- d) the identification of the subjects authorised to have relations with the counterparty for the activities planned by the competitive procedure (e.g. request for clarifications from the counterparty)
- e) the definition and implementation process of commercial policies and the possible involvement of the competent legal function in case of evaluation of new commercial policies or that are included in new business scenarios;
- f) the methods and the parameters used to determine the price as well as the adequacy of the price in relation to the market, in consideration of the contract object and quantity;
- g) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- h) the contract approval by adequate authorization levels;
- i) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors;
- j) verification of the existence, availability and ownership of the goods/services object of sales contract;
- k) the verification of conformity of the characteristics of the goods/services object of the sales contract, with the content of the sale proposal/offer draft, also based on the minimum requirements defined by transport or storage or distribution operators;
- l) for food products offer for sale, the periodic control of their expiry date and, should they be the result of transformation, the verification of the compliance with legal requirements ruling their production and labelling.

CO13. Management of sales contract¹⁶⁵: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of sales contracts, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"¹⁶⁶), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover¹⁶⁷ (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check between the consistency of the order and the parameters provided by the contract;
- e) the check of the completeness and accuracy between invoice data and the contents of the contract/order, as well as in respect to goods/services provided;
- f) with reference to supply of gas & power contracts, the check, including a sample check, of the compliance of the invoicing to the legislative and regulatory prescriptions in terms of detection/application of the chargeable amounts, as well as of items applications, including correction factors that contribute to the determination of the payment due;
- g) the criteria and the modalities for the issuance of debit notes and credit notes;
- h) compliance with applicable regulations during purchase, sale, production and/or processing activities of goods protected by industrial property rights of any nature, even including the same titles/rights and possible licenses;
- i) the verification that the nature, quantities and features (also qualitative features) of goods correspond, with the expected tolerances, with the provisions of documents that certify the execution of supply or with the contractual commitments.

CO14. Negotiation and finalisation of concession agreements: adoption of one or more regulatory and/or organizational procedures that, with reference to the negotiation and finalisation of concession agreements, provide:

¹⁶⁵ Sales contracts are intended as all those contracts that generate revenues for the Company.

¹⁶⁶ With reference to the investments, "contract manager" means Project Manager.

¹⁶⁷ Contract handover activity consists on the transfer to the contract manager of all useful information needed for its correct management.

- a) the methods and the parameters for the economic evaluation of the operation, including bidding processes, in case of participation to competitive procedures;
- b) in case of payment or recognition of ancillary expenses connected to the operation¹⁶⁸:
 - i) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - ii) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - iii) the provision of appropriate authorization levels depending on the value of the fee to be paid;
 - iv) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) the standard contractual clauses related to nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and activities to be undertaken in case of possible deviations;
- d) the elaboration of the contract draft, with possible support of the relevant corporate function;
- e) the approval of the contract by adequate authorization levels;
- f) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors.

CO17. Relationships with public officials or public servants: adoption of one or more regulatory and/or organizational procedures that, with reference to the relationships with public officials or public servants, provide:

- a) the identification of people in charge of managing relationships with public officials or public servants;
- b) the identification of the types of relationships with public officials or public servants and the related management methods;
- c) the formalization, with reference to aforementioned types of relationships, of a reporting system related to existing relationships, unless already arranged by the counterpart;

¹⁶⁸ Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

- d) the methods of collection, verification and approval of the documentation to be submitted to public officials or public servants, with the support of competent functions.

CO19. Management of expenses reimbursement: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of employees, former employees and officers' expenses reimbursement, provide:

- a) the definition of types and limits of reimbursable expenses and their reimbursement methods;
- b) the criteria and modalities for the authorization of business trips;
- c) travel expenses reporting methods, with the indication of the purpose of the business travel;
- d) the checks of the incurred expenses and the reimbursement authorization methods.

CO22. Joint venture agreements: adoption of one or more regulatory and/or organizational procedures that, with reference to the selection of intermediaries, negotiation, execution and management of joint venture agreements, provide:

- a) the methods and the parameters for the economic evaluation of the operation/initiative;
- b) in case of payment or recognition of ancillary expenses connected to the operation¹⁶⁹:
 - i) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - ii) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - iii) the provision of appropriate authorization levels depending on the value of the fee to be paid;
 - iv) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) standard contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and the actions

¹⁶⁹ Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

- required in case of potential deviations from the pre-established conditions;
- d) an adequate authorization workflow for the execution of the operation/initiative;
 - e) the appointment of the Company Representative in the joint venture with the definition of roles and responsibilities assigned;
 - f) the possibility to conduct audit programs on the activities carried out by the joint venture, if specific risk indicators exist.

CO23. Management of offered/received gifts and hospitality: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of offered/received gifts and hospitality, provide:

with reference to offered gifts/hospitality:

- a) the definition of the type, limit, and purpose of the gifts/hospitality allowed;
- b) the traceability of the offered gifts/hospitality and of related beneficiaries;
- c) the definition of a specific authorization levels in relation to the distribution of gifts and hospitality;

with reference to received gifts/hospitality:

- d) the definition of the criteria and limits of acceptable gifts/hospitality;
- e) traceability methods for received gifts/hospitality (whether accepted or not) and the name of the company/person that made such offer or provided such gift/hospitality and possible thresholds.

CO24. Management of hospitality incurred by employees and related reimbursements: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of hospitality incurred by employees and related expenses, provide:

- a) the definition of the types of representation expenses (so called entertainment expenses) and related criteria and limits;
- b) the definition of the modality to sustain the representation expenses (so called entertainment expenses) and the definition of a specific authorization process to perform them;
- c) the duties and the modalities to perform expenses' reporting activities, with reference to the beneficiary and the purpose of the expenditure;
- d) the criteria and modalities for the reimbursement of the representation expenses and the related authorizations.

CO25. Trading operations: adoption of one or more regulatory and/or organizational procedures that, with reference to trading of petroleum, oil products, gas and power, LNG, CO₂ emissions certificates, derivative instruments, provide:

- a) roles, responsibilities and modalities for vetting (KYC) and granting credit¹⁷⁰ (for sales operations only) to counterparties;
- b) the verification of the presence of the counterparty in the list of the qualified counterparties;
- c) the definition of the risk limits for the trading operations;
- d) the definition of the type of commodities/derivatives which can be object of transactions and the related authorization workflow;
- e) determination, in case of tender, of the minimum requisites of offering parties and establishment of the offer assessment criteria before receiving offers;
- f) definition, in case of competitive procedures, of the technical features and of the technical and commercial conditions as well as a model for offers' evaluation (technical and financial) inspired by transparency and by highest limitation of subjectivity criteria;
- g) approval of the transaction, or any related amendments, by adequate authorization levels with the nature of the transaction;
- h) post-operation control over the alignment of the actual trades prices with market prices;
- i) verification of the conformity of the characteristics of commodities object of the sales contract, with the content of the sale proposal/offer draft and/or recap, also based on the minimum requirements defined by transport or storage or distribution operators;
- j) the verification of the completeness and the accuracy of invoice data with reference to the terms of the contract and/or confirmation as well as the performed transaction;
- k) the modalities and the criteria for registration of debit notes or credit notes received from the counterparty.

CO26. Inventory management: adoption of one or more regulatory and/or organizational procedures that, with reference to inventory management, provide:

- a) the modalities to regulate the traceability of the inbound and outbound logistics flows;

¹⁷⁰ Granting credit means the establishing of limits of the lines of credit to the counterparty.

- b) the drafting and periodic update of inventory aimed at verifying the correspondence between the warehouse book value and the actual stock;
- c) the criteria and the modalities to perform possible inventory adjustments with the approval from the suitable hierarchical levels.

CO30. Concessions agreement sales: adoption of one or more regulatory and/or organizational procedures that, within reference to the negotiation and finalisation aimed at concessions agreement sales, provide:

- a) the modalities and the parameters for the economic evaluation of the operation;
- b) the evaluation methods of the expressions of interest and the offers
- c) the elaboration of the contract draft, with the possible support of competent corporate function;
- d) the authorisation of the contract in line with the system of authority, once the verification that the contents of the contract are consistent with the contents of the authorization note has been made
- e) compliance with the laws/regulations/ethical conducts applicable to the relations with competitors.

CO32. Credit management: adoption of one or more regulatory and/or organizational procedures that, with reference to credit management, provide:

- a) the definition of the criteria for identifying credit limits;
- b) authorization of the credit limit, by adequate authorization levels
- c) the methods of managing collections and monitoring past due amounts;
- d) the criteria and procedures for writing off and writing down the credits
- e) the criteria and methods for determining the transfer value of the receivable
- f) Approval by adequate levels of authorization of transactions involving the sale of credits.

CO33. Contracts entered into with professionals/organizations providing intellectual activity in the management of legal disputes, extrajudicial disputes and arbitration proceedings¹⁷¹: adoption of one or more regulatory and/or

¹⁷¹ Alternative disputes resolution proceedings, including civil and commercial mediation.

organizational procedures that, with reference to the management of judicial and out-of-court disputes and arbitration proceedings, provide:

- a) the arrangement and the authorisation of the procurement requests
- b) the modalities and the criteria for contract awarding and the verification of the congruity of the fee requested with respect to the content and quality of the service received and the terms and conditions indicated in the letter of assignment;
- c) the modalities and the criteria of the contract's assignment
- d) a principle for the rotation of professionals/associations for intellectual activity supply, which are listed in the qualified vendor list register;
- e) the standard contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, as well as actions to be put in place in case of possible deviations;
- f) the authorisation of the contract in line with adequate authorisation levels.

CO35. Due diligence/preventive check: adoption of one or more regulatory and/or organizational procedures that, with reference to third parties selection, provide:

- a) the definition of cases where it is necessary to proceed to due diligence/preventive check on the third party;
- b) the execution methods and formalisation, with possible support of Eni SpA competent functions, of the due diligence/preventive check of the third party. The due diligence/preventive check shall be carried out in relation to technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and, if applicable, to the nature and object of the contract, in relation to financial solidity;
- c) definition of the cases and methods for updating the due diligence/preventive verification according to risk-based assessments, aimed at verifying over time the maintenance of the relative requirements with the exclusion of individual transactions and contractual relationships of limited duration and/or immediate execution;
- d) in case it is provided the preventive involvement of the competent anti-corruption structure, the transmission to the subject or the unit authorizing the operation of the results of the

due diligence, previously shared with that structure, and for certain cases:

- i) the dispatch by the persons responsible for the due diligence process of all the documentation and information necessary for the overall evaluation of the operation, its structure and the role of the subjects involved;
- ii) the use of appropriate set of forms which identifies the types of documents/information to be transmitted according to previous point.

CO37. Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings and/or sale and acquisition of real estate, including mining usufruct rights and investment management: adoption of one or more regulatory and/or organizational procedures that, with reference to the acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings and/or sale and acquisition of real estate, including mining usufruct rights and investment management, provide:

- a) the methods and the parameters for the economic evaluation of the transaction;
- b) in case of payment or recognition of ancillary expenses connected to the operation¹⁷²:
 - i) a clear identification of the rendered service/recognized privilege/transferred right for which a fee is required to be paid;
 - ii) a justified evaluation by the relevant line of business about the adequacy of the requested fee in relation to the rendered service/recognized privilege/transferred right;
 - iii) the provision of appropriate authorization levels depending on the value of the fee to be paid;
 - iv) the need to pay the abovementioned fee directly to the holder of the right/information of interest, or possibly to the third party that supplies an instrumental and ancillary service to the main operation;
- c) the standard contractual clauses related to the nature and type of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities from the third party, and the activities to be undertaken in case of possible deviations;

¹⁷² Ancillary expenses are those fees paid to the negotiation counterparty of the main operation and/or third parties acting on behalf or interest thereof (e.g. fees for data room access as part of competitive procedures aimed at acquisition of concessions, fees for exclusive rights, etc.).

- d) the drafting of the contract draft, with the possible support of competent corporate function;
- e) the authorisation of the contract in line with the system of authority.

CO39. Shipping operations: adoption of one or more regulatory and/or organizational procedures that, with reference to shipping operations, provide:

- a) roles, responsibilities and modalities for vetting (KYC) and granting credit¹⁷³ (for sales operations only) to counterparties and definition of related requirements, including technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and the economic and financial solidity, if applicable in relation to the nature and the object of the contract;
- b) the verification of the presence of the counterparty in the list of the qualified counterparties, the modalities and criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract, as well as the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements;
- c) definition of the criteria for drafting, predisposition/modification and authorization of requests for rental/sub-rental;
- d) the criteria and modalities for contract awarding through "competitive procedure" or "direct award".
- e) determination, in case of tender, of the minimum requisites of offering parties, and establishment of the offer assessment criteria before receiving offers;
- f) the identification of a body/unit responsible and of criteria for the drafting and approval of rental deals, including the definition of technical features and of the technical and commercial conditions, as well as a model for offers' evaluation (technical and financial), either in case of tender or sole supplier, inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
- g) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical rules in the management of the activities by the third party, and in relation to actions to be

¹⁷³ Granting credit means the establishing of limits of the lines of credit to the counterparty.

undertaken in case of possible deviations from the pre-established contractual conditions;

- h) the contract approval, and its modifications, by adequate authorisation levels;
- i) post-operation control over the alignment of the actual trades prices with market prices;
- j) the compliance of the supplied ship to regulatory requirements regarding protection of the environmental, health and safety;
- k) verification of the conformity of the characteristics of the ships object of the rental/su-rental contract, with the content of the sale proposal/offer draft and/or recap, also based on the minimum requirements defined by transport or storage or distribution operators;
- l) verification of the existence, availability and ownership of the ships object of sales;
- m) the verification of the completeness and the accuracy of invoice data with reference to the terms of the contract and/or confirmation as well as the performed transaction;
- n) the modalities and the criteria for registration of debit notes or credit notes received from the counterparty.

CR3. Transactions involving the interests of the directors and statutory auditors and/or with related parties: adoption of a regulations procedure in order to ensure transparency as well as substantial and formal fairness of transactions with related parties and which includes:

- a) preventive assessment that transactions to carry out concern/involve the interest of related parties and/or the interests of the directors and of the statutory auditors and the methods for identifying them;
- b) definition of authorizing that involves roles, duties, responsibilities and specific controls connected to transactions with related parties and/or transactions involving the interests of the directors and of the statutory auditors;
- c) related information duties.

IC1. Management of the Intellectual Property and of the trade marks portfolio: with reference to inventions, secret information, trademarks and other distinctive signs, designs and models, models of utility, designations of origin and other domestic or foreign industrial property rights, adoption of one or more regulatory and/or organizational procedures that provide:

- a) coherence of management activities of the Intellectual Property and of the trade marks portfolio with respect to relevant applicable laws;
- b) principles, activities, roles and responsibilities with reference to development and management of the Intellectual Property and of the trade marks portfolio;
- c) operative modes related to the protection of the Intellectual Property and of the trade marks portfolio (which includes, among others the assessment of requirements for patentability of the Intellectual Property and for registration of the trade marks portfolio);
- d) operative modes related to the granting of licenses (in & out), as well as to the acquisition and/or dismissal of Intellectual Property and trademarks.

ICT1. Information security: adoption of one or more regulatory and/or organizational procedures aimed at information security, through the adoption of the best suitable measures for the type of equipment and technological chain in question, including:

- a. the definition of the approach in risk analysis and assessment and the identification of related methodology;
- b. the definition of the criteria for the identification of electronic documents with evidentiary value, or subject to "electronic storage";
- c. the determination of classification principles of data and structured information treated by IT applications (confidentiality, authenticity and integrity).

ICT2. Access control: adoption of one or more regulatory and/or organizational procedures providing an adequate system of control over access to information, computer system, network, applications and related infrastructure, through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including:

- a) the procedures of registration and de-registration of the users in order to grant and revoke, in the event of termination or change the type of relation or assigned tasks, the access to all information systems and services, including third party ones;
- b) the assignment of specific privileges to individual users or groups of users based on an internal authorization process;
- c) the periodic revision of users' access rights.

ICT3. Configuration of safety parameters: adoption of one or more regulatory and/or organizational procedures providing an adequate system of control over access to information, computer system, network, applications and related infrastructure, through the adoption of the most appropriate measures for the type of equipment and technological chain in question, including:

- a) individual authentication of users through user ID and password or other secure authentication system;
- b) closure of inactive sessions after a limited period of time;
- c) the suspension of users accounts in response to a predefined number of failed login attempts.

ICT6. Use of IT and telematic resources: adoption of one or more regulatory and/or organizational procedures providing, in case of protection of the electronic documents with evidentiary value through digital signature, that the Company shall adopt the most appropriate measures for the type of equipment and technological chain in question, including:

- a) verification of certificate requests as Registration Authority;
- b) procedures for certificates allocation and revocation as Registration Authority and/or Certification Authority;
- c) management of cryptographic keys for information protection.

ICT10. Physical Security: adoption of one or more regulatory and/or organizational procedures providing that the Company shall arrange the adoption of controls aimed at preventing:

- unauthorized access, damages and interferences to premises and goods contained therein, by securing the areas and equipment, with particular focus on the locals dedicated as data processing centres, directly operated;
- damages and interferences to the equipment that provide connectivity and communications.

RS1. Rules and instruments: adoption of one or more regulatory and/or organizational procedures that:

- a) define the rules and methodologies for the establishment and maintenance over time of a system of internal control over financial reporting, as well as for the evaluation of its adequacy and actual operation, in order to achieve completeness, correctness, reliability and clarity of the information disclosed to the market regarding the situation, results and prospects of the Company, in compliance with the provisions of applicable laws (such as the Sarbanes Oxley Act, Law 262/2005, etc.);

- b) provide for specific anti-fraud programs and controls for the companies/relevant bodies in accordance with relevant internal regulatory instruments on the matter;
- c) provide the verification and certification by the External Auditor, of the adequacy of the design and operation of the system of internal control over financial reporting for the companies/relevant bodies in accordance with relevant internal regulatory instruments on the matter;
- d) provide the existence of group regulations that clearly define the accounting standards to be adopted for the definition of the information and data on the economic, patrimonial and financial position of the Company as well as the operating procedures for its accounting;
- e) provide the verification of consistency between the group regulations and the disclosure requirements set forth by local applicable laws in the drafting of annual and biannual financial reports (including the financial statements and the consolidated financial statement), interim reports or other corporate communications;
- f) provide the verification and monitoring of possible additions and/or updates occurred in the context of the existing legislation on the administrative and accounting matter;
- g) provide the diffusion of the group regulations, as well as the delivery of administration and accounting training to personnel involved in the drafting of annual and biannual financial reports (including the financial statements and the consolidated financial statement), interim reports or other corporate communications.

RS3. Instructions for the drafting of annual and biannual financial reports (including the financial statements and the consolidated financial statement) interim reports or other corporate communications: adoption of one or more regulatory and/or organizational procedure that, with regard to instructions for the drafting of annual financial and biannual financial reports (including the financial statements and the consolidated financial statement), interim reports or other corporate communications provide:

- a) identification of the type of data and/or information and transmission to the competent corporate and/or group's administrative functions;
- b) the formalization, by the corporate administrative function, of manual and/or automatic controls for all types of accounting

records, aimed at ensuring the completeness and accuracy of accounting records compared to the data flow received in the accounting system and/or communicated by the competent departments of the Company;

- c) the undersigning of a declaration of truthfulness, completeness and consistency of the data and information provided by the chiefs of all competent departments of the Company and/or of the group.

RS4. Financial statements written representations: adoption of one or more regulatory and/or organizational procedures that provide the issuance of relevant certificates/written representations, where required by law, to be attached to the annual and biannual financial reports (including the financial statements and the consolidated financial statement), interim reports or other corporate communications, proving the adequacy and effective application of administrative and accounting procedures during the reference period of the documents, as well as their correspondence to the accounting books and records and their suitability to provide a true and fair view of the patrimonial, economic and financial position of the company and of the companies included in the consolidation perimeter.

RS8. Financial instruments transactions: adoption of one or more regulatory and/or organizational procedures that, with reference to operations on financial instruments, provide:

- a) internal rules over the purchase and sales of own shares resolved and approved by the Shareholders' Meeting;
- b) the definition of fiscal year periods in relation to which it is forbidden to execute transactions involving shares or debt instruments of Eni S.p.A. or derivative instruments or other related financial instruments;
- c) behavioural obligations related to possible operations performed by those who perform administrative, control or management functions at Eni S.p.A (as issuer and / or emission allowance market participant) and at ETS (as emission allowance market participant) and persons closely associated with them ("Managers' Transactions") on: i) Eni S.p.A.'s shares or debt instruments, or derivative instruments, or other financial instruments connected to them; or ii) Eni S.p.A.'s or ETS's emission allowances or Eni S.p.A.'s or ETS's auction products on the basis of the emission allowances or the related derivative instruments of emission allowances;

- d) the definition of formalized criteria governing the correct formation of the derivatives' price;
- e) the detection activity, for the purposes of market abuse detection, of the links between the prices of financial instruments traded or held and the prices of listed financial instruments and of spot commodity contracts, if the price of the latter depends on the price of the financial instruments negotiated or held;
- f) standardized contractual provisions in relation to the nature and type of contract, included contractual provisions aimed at compliance with legal and regulatory obligations regarding market abuse and the activities to be followed in the event of any deviations.

RS9. Operations on share capital: adoption of one or more regulatory and/or organizational procedures governing the drafting of the documentation from corporate or group's relevant department and the approval by the Shareholders Meeting/Board of Directors of: (i) the increase and reduction of share capital, (ii) the distribution of interim dividends and reserves, (iii) the acquisition or transfer of equity shares, (iv) the return of contributions, (v) the execution of mergers, de-mergers and business transformations.

RT01 Management of tax obligations: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of tax obligations, also in line with both the tax strategy and the tax control framework in place, provide:

- a) the formal identification of the responsible function / unit and the modalities for carrying out tax assessments in case of non-recurring or extraordinary transactions;
- b) the formal identification of the responsible function / unit and the modalities for carrying out fiscal operating activities;
- c) the performance of verification activities regarding the determination of direct and indirect taxes, as well as the related responsibilities connected;
- d) the documentability of the tax determination process and the filing of the related documentation;
- e) the archiving of all documentation with fiscal value as required by current legislation (invoices, declarations, contracts, etc)
- f) the signing of the declaration forms and the tax payment disposal in line with powers of attorney;
- g) the determination of transfer prices in intercompany transactions in line with the OECD Guidelines over transfer prices for multinational companies and tax administrations.

- h) the verification regarding the truthfulness and the fairness of the certifications of tax credits

The following table represents the Specific Control Standards applicable to each type of sensitive activity in relation to tax crimes. When Specific Control Standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity

Sensitive Activities		Specific Control Standard																																											
		C01	C02	C04	C07	C08	C09	C010	C011	C012	C013	C014	C017	C019	C022	C023	C024	C025	C026	C030	C032	C033	C035	C037	C039	OR3	IC1	ICT1	ICT2	ICT3	ICT4	ICT10	R51	R53	R54	R58	R59	RT01							
1	Neqotiation and finalization of sale contracts also through organization or participation in competitive procedure																																												
2	Neqotiation, finalization and management of agreements aimed at the acquisition/renegotiation/renoval of concession agreements																																												
3	Neqotiation and finalization aimed at the transfer of concession																																												
4	Selection of goods, services and intellectual work suppliers, neqotiation, and finalization of the related contract (including the neqotiation/finalization of contract awarding entity and the use of any sub-contracting)																																												
NEW	Management of contract - including subcontracting																																												
11	Management of obligations and related relationship with Tax Authority, also for any possible consequent checks/verifications																																												
14	Management of bank accounts, collection, payments and petty cash																																												
16	Selection of the partner, neqotiation, finalization and management of joint venture contract																																												
18	Selection of the commercial network operators, commercial collaborations / co-marketing activities / activities in the field of research and development and financial partners and intermediaries, neqotiation and finalization of the related contracts																																												
20	Management of offers/dre coived gifts and hospitality																																												
21	Selection of the beneficiary, definition and implementation of non-profit initiatives and social projects																																												
23	Selection of the partner, neqotiation and finalization of partnership contracts																																												

Legenda

- Assessable Standard
- Not Assessable Standard

Sensitive Activities		Specific Control Standard																																							
		CO1	CO2	CO4	CO7	CO8	CO9	CO10	CO11	CO12	CO13	CO14	CO17	CO19	CO22	CO23	CO24	CO25	CO26	CO30	CO32	CO33	CO35	CO37	CO39	CR3	IC1	ICT1	ICT2	ICT3	ICT6	ICT10	RS1	RS3	RS4	RS8	RS9	RT01			
24	Management of trading and shipping activities: selection of counterparties and products, negotiation and finalisation of contracts																																								
25	Management of logistics and warehouse activities, including transit of goods																																								
26	Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties																																								
27	Personnel selection, hiring, employment and administrative management, including management of seconded/ temporary personnel																																								
29	Credit management																																								
31	Acquisition, sale and lease of companies/business units and other set of assets/acquisition or sale of shareholdings, including mining rights and investment management																																								
32	Negotiation and finalisation of contracts related to real estate and registered movable property																																								
36	Accounting management and drafting/approval of annual and half-yearly financial reports, including the balance sheet and the consolidated financial statements, interim management statements or other corporate communications pertaining to the patrimonial, economic and financial position of the company																																								
39	Operations on share capital and destination of profits																																								
44	Management of financial instruments transactions																																								
55	Acquisition / sale, claim/registration and management of trademarks, patents, designs, models or other titles or industrial property rights																																								
60	Access to a computer or telematic system of Eni and/or to the underlying infrastructure, and access and IT management of documents with evidentiary value by internal and external users																																								

Legenda

	Assessable Standard
	Not Assessable Standard

2.13 Specific Control Standard in relation to smuggling crimes

CO2. Procurement of goods, services and intellectual works:

adoption of one or more regulatory and/or organisational procedures that, with reference to the procurement of goods, services and intellectual works, provide:

- a) the arrangement and authorisation of the purchase request as well as the modalities according to which the amount of the payment due has been estimated;
- b) (where applicable) the definition of the requirements to claim a service from such counterparties;
- c) the definition of criteria and modalities for contract awarding (i.e. publication of call for tenders, single/sole source supplier, short vendor list, direct award, procurement in emergency conditions, resort to subcontracting and relative limits etc.);
- d) the requirements for the recourse to "direct award" procedure adequately justified, documented and subject to suitable control and authorisation systems at adequate hierarchical level;
- e) the modalities and the definition of criteria for the arrangement and approval of the invitation to tender¹⁷⁴;
- f) the modalities for publication of the call for tender¹⁷⁵;
- g) the modalities of definition and approval of possible short vendor list;
- h) in case of competitive procedures, the definition of criteria for predisposition and authorisation of the offer request, including the definition of the technical features (taking into account the best available technologies for the protection of environment, health and safety) and of the technical and commercial conditions;
- i) the use of criteria for offers' evaluation inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
- j) the evaluation of the adequacy of the overall bid;
- k) the definition of criteria and related modalities for evaluating the adequacy of the bid's economic value with regard to forecasted labour and safety costs related to the services that are the subject of the contract, and, if the bid appears abnormally low, the evaluation of written justifications and related documents supplied with the bid;

¹⁷⁴ Wherever the invitation to tender is regulated by specific legislative provisions or applicable prescriptive procedures.

¹⁷⁵ Please refer to previous footnote.

- l) in case of direct award, a principle of rotation for goods, services and intellectual works suppliers included in the qualified suppliers register;
- m) the definition of criteria for rotation of personnel involved in the procurement process¹⁷⁶ centralised to dedicated procurement functions;
- n) adequate monitoring systems, in order to guarantee a correct and functional vendor list suppliers' rotation;
- o) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical and behavioural rules in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- p) the contract approval by adequate authorisation levels;
- q) the inclusion of clauses, in contracts with food suppliers, which provide the compliance with the minimum requisites established by law in the production and labelling.

CO3. Reference Lists: adoption of one or more regulatory and/or organizational procedures that, within the context of the sensitive activities in respect of which this control is applicable to, provide the obligation to carry out checks on the counterparties with the aim to verify their presence in the so-called "Reference Lists".

In case of a positive outcome of the control, the obligation to refrain from maintaining relations with the aforementioned third party if the grounds for registration in the "Reference Lists" is connected to circumstances/facts of the same type/nature of those relevant to Legislative Decree no. 231/01.

CO10. Management of purchase contracts: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of contracts for the purchase of goods, services and intellectual works, provide:

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"¹⁷⁷), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;

¹⁷⁶ Wherever the procurement has been carried out by a different person than the requesting unit.

¹⁷⁷ With reference to the investments, "contract manager" means Project Manager.

- c) the contract handover¹⁷⁸ (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check of the consistency between the delivery orders/work orders and the parameters set by the contract;
- e) in case of service agreement, the subscription of the delivery orders/work orders by adequate proxy holder;
- f) the check of the conformity between the characteristics of purchased goods, works and services, and the conditions set by the delivery orders/work orders/contract;
- g) for the purpose of recognizing the agreed fees, the verification of the conformity of the service received / execution of the contract / agreement with the content of the same;
- h) the modalities and the criteria for registration of debit notes or credit notes received from suppliers;
- i) the verification - during the phase of reception of devices containing computer programs, databases, phonograms or videograms of musical, film and audiovisual works and/or sequences of moving images – the presence of the marking provided by institutions in charge of copyright surveillance or of the exemption from this duty.
- j) activation of the subcontract by the contract manager on the basis of a specific declaration issued by the contractor / supplier with which it confirms that it has verified the persistence of the requirements presented in the offer by the subcontractor;
- k) authorization of the subcontract by specific company figures identified in the contractual strategy and within the limits indicated in the contract itself (e.g. activities / supplies that can be subcontracted, percentage or maximum value that can be subcontracted, etc.) as well as by the relevant legislation;
- l) periodic monitoring, according to the procedures provided for in the contract, of compliance by the contractor / supplier with the subcontract thresholds envisaged.

CO13. Management of sales contract¹⁷⁹: adoption of one or more regulatory and/or organizational procedures that, with reference to the management of sales contracts, provide:

¹⁷⁸ Contract handover activity consists on the transfer to the contract manager of all useful information needed for its correct management.

¹⁷⁹ Sales contracts are intended as all those contracts that generate revenues for the Company.

- a) the identification of a function, unit/responsible for the execution of the contract ("contract manager"¹⁸⁰), with indication of the role and duties assigned;
- b) in the event of contract's modifications/additions and/or renewals, the authorization by an enabled, equivalent or higher, proxy holder, other than the contract manager;
- c) the contract handover¹⁸¹ (in case the function which has stipulated the contract does not match with the function that manages it).
- d) in case of service agreement, the check between the consistency of the order and the parameters provided by the contract;
- e) the check of the completeness and accuracy between invoice data and the contents of the contract/order, as well as in respect to goods/services provided;
- f) with reference to supply of gas & power contracts, the check, including a sample check, of the compliance of the invoicing to the legislative and regulatory prescriptions in terms of detection/application of the chargeable amounts, as well as of items applications, including correction factors that contribute to the determination of the payment due;
- g) the criteria and the modalities for the issuance of debit notes and credit notes;
- h) compliance with applicable regulations during purchase, sale, production and/or processing activities of goods protected by industrial property rights of any nature, even including the same titles/rights and possible licenses;
- i) the verification that the nature, quantities and features (also qualitative features) of goods correspond, with the expected tolerances, with the provisions of documents that certify the execution of supply or with the contractual commitments.

CO16. Accreditation/qualification/evaluation: adoption of one or more regulatory and/or organizational procedures that, with reference to the accreditation/qualification/evaluation of goods, services and intellectual works suppliers, provide:

- a) criteria for preventive check/accreditation/qualification;
- b) the definition of the requirements for preventive check/accreditation/qualification, including technical and professional characteristics, good reputation, ethical aspects , sustainability (including compliance with human right

¹⁸⁰ With reference to the investments, "contract manager" means Project Manager.

¹⁸¹ Contract handover activity consists on the transfer to the contract manager of all useful information needed for its correct management.

regulations), compliance, also with reference to the internal and external regulations in the field of HSE-Q (where applicable), and, if applicable in relation to the nature and the object of the contract, the economic and financial solidity;

- c) the modalities and the criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract;
- d) the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements.

CO17. Relationships with public officials or public servants: adoption of one or more regulatory and/or organizational procedures that, with reference to the relationships with public officials or public servants, provide:

- a) the identification of people in charge of managing relationships with public officials or public servants;
- b) the identification of the types of relationships with public officials or public servants and the related management methods;
- c) the formalization, with reference to aforementioned types of relationships, of a reporting system related to existing relationships, unless already arranged by the counterpart;
- d) the methods of collection, verification and approval of the documentation to be submitted to public officials or public servants, with the support of competent functions.

CO26. Inventory management: adoption of one or more regulatory and/or organizational procedures that, with reference to inventory management, provide:

- a) the modalities to regulate the traceability of the inbound and outbound logistics flows;
- b) the drafting and periodic update of inventory aimed at verifying the correspondence between the warehouse book value and the actual stock;
- c) the criteria and the modalities to perform possible inventory adjustments with the approval from the suitable hierarchical levels.

CO35. Due diligence/preventive check: adoption of one or more regulatory and/or organizational procedures that, with reference to third parties selection, provide:

- a) the definition of cases where it is necessary to proceed to due diligence/preventive check on the third party;
- b) the execution methods and formalisation, with possible support of Eni SpA competent functions, of the due diligence/preventive check of the third party. The due diligence/preventive check shall be carried out in relation to technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and, if applicable, to the nature and object of the contract, in relation to financial solidity;
- c) definition of the cases and methods for updating the due diligence/preventive verification according to risk-based assessments, aimed at verifying over time the maintenance of the relative requirements with the exclusion of individual transactions and contractual relationships of limited duration and/or immediate execution;
- d) in case it is provided the preventive involvement of the competent anti-corruption structure, the transmission to the subject or the unit authorizing the operation of the results of the due diligence, previously shared with that structure, and for certain cases:
 - i) the dispatch by the persons responsible for the due diligence process of all the documentation and information necessary for the overall evaluation of the operation, its structure and the role of the subjects involved;
 - ii) the use of appropriate set of forms which identifies the types of documents/information to be transmitted according to previous point.

CO36. Relationships with private entities: adoption of one or more regulatory and/or organizational procedures that, with reference to relationships with private entities, provide:

- a) the identification of the types of relationships and of the related management methods;
- b) the methods of gathering, analysing and approving, with the support of competent functions, of the documentation to be transmitted to focal points of private counterparties (companies, association of businesses, foundations, associations and other private entities, even without legal personality, that perform professional and business activity) with the support of the relevant functions.

CO39. Shipping operations: adoption of one or more regulatory and/or organizational procedures that, with reference to shipping operations, provide:

- a) roles, responsibilities and modalities for vetting (KYC) and granting credit¹⁸² (for sales operations only) to counterparties and definition of related requirements, including technical and professional characteristics, good reputation, ethical aspects, sustainability (including compliance with human rights regulations), compliance and the economic and financial solidity, if applicable in relation to the nature and the object of the contract;
- b) the verification of the presence of the counterparty in the list of the qualified counterparties, the modalities and criteria for the award, modification, suspension and withdrawal of accreditation/qualification, in consideration of any problems that may occur during the execution of the contract, as well as the modalities of the updating of the accreditation/qualification aimed at long-term monitoring of the maintenance of the related requirements;
- c) definition of the criteria for drafting, predisposition/modification and authorization of requests for rental/sub-rental;
- d) the criteria and modalities for contract awarding through "competitive procedure" or "direct award".
- e) determination, in case of tender, of the minimum requisites of offering parties, and establishment of the offer assessment criteria before receiving offers;
- f) the identification of a body/unit responsible and of criteria for the drafting and approval of rental deals, including the definition of technical features and of the technical and commercial conditions, as well as a model for offers' evaluation (technical and financial), either in case of tender or sole supplier, inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
- g) standardised contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control/ethical rules in the management of the activities by the third party, and in relation to actions to be undertaken in case of possible deviations from the pre-established contractual conditions;
- h) the contract approval, and its modifications, by adequate authorisation levels;

¹⁸² Granting credit means the establishing of limits of the lines of credit to the counterparty.

- i) post-operation control over the alignment of the actual trades prices with market prices;
- j) the compliance of the supplied ship to regulatory requirements regarding protection of the environmental, health and safety;
- k) verification of the conformity of the characteristics of the ships object of the rental/su-rental contract, with the content of the sale proposal/offer draft and/or recap, also based on the minimum requirements defined by transport or storage or distribution operators;
- l) verification of the existence, availability and ownership of the ships object of sales;
- m) the verification of the completeness and the accuracy of invoice data with reference to the terms of the contract and/or confirmation as well as the performed transaction;
- n) the modalities and the criteria for registration of debit notes or credit notes received from the counterparty.

CNB01. Management of import and export activities: adoption of one or more regulatory and/or organisational procedures that, with reference to the management of import / export activities, provide:

- a) identification of roles and responsibilities related to import / export activities;
- b) checks on the obtaining and maintenance of specific authorizations from the Public Authorities in order to import, transport, export goods, hold and store them;
- c) the methods of verification on the procedures of entry / exit of the goods which includes the verification of the customs documentation and of any document (eg certificate of origin) suitable for allowing tax treatment;
- d) in case of import, verification of the consistency of the order with respect to what is actually imported;

CNB02. Logistics management and goods transit: adoption of one or more regulatory and/or organisational procedures that, with reference to logistics management and goods transit activities, provide:

- a) identification of roles and responsibilities related to the inbound/outbound logistics process, and between Company sites (internal logistics);
- b) checks on the qualitative/quantitative conformity of the goods, with the tolerances planned, upon receipt and verification of the

good's origin and any special treatments connected (e.g. tax relief, customs, etc.);

- c) definition of the methods of management and acceptance of the goods in case of anomalies in compliance with the contractual documentation / support (eg. conditions, intended use, etc.);
- d) traceability related to the movement of goods between warehouses / sites / depots of the Company (throughout the relevant production cycle), in line with the programming of processing and production plans;

IC4. Measurement instruments: adoption of one or more regulatory and/or organizational procedures that provide the periodical verification of the calibration of measurement instruments used to detect the quantities delivered, where possible, according to the specificities of the business.

The following table represents the Specific Control Standards applicable to each type of sensitive activity in relation to smuggling crimes. When Specific Control Standards are associated to grey boxes, they are not useful for controlling the corresponding sensitive activity

Sensitive Activities		Specific Control Standard												
		CO2	CO3	CO10	CO13	CO16	CO17	CO26	CO35	CO36	CO39	CNB01	CNB02	IC4
1	Negotiation and finalisation of sales contracts also through organisation or participation in competitive procedures													
4	Selection of goods, services and intellectual works suppliers, negotiation, and finalisation of the related contracts (including the negotiation/finalisation of contracts as awarding entity and the use of any subcontracting)													
NEW	Management of contracts - including subcontracting													
11	Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks/verifications													
24	Management of trading and shipping activities: selection of counterparties and products, negotiation and finalisation of contracts													
25	Management of logistics and warehouse activities, including transit of goods													

Legenda

- Assessable Standard
- Not Assessable Standard