

## **Model 231 of Eni Global Energy Markets SpA**

### **Processes, Sensitive Activities and Specific Control Standards of Model 231**

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on 01/10/24



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## Introduction

The "Special Part" document "Processes, Sensitive Activities and Specific Control Standards of Model 231" is an integral part of the Model adopted by the Company to comply with the preventive requirements of Legislative Decree no. 231/01 (Decree).

The methodological approach<sup>1</sup> used to define the structure of this document has resulted in to the drafting of a single Special Part divided into four Sections:

1. Section **1 - "Sensitive Activities and related main Sub-Activities"**: list of Sensitive Activities each accompanied by an illustrative description and the main Sub-Activities that make it up.
2. Section **2 - "Specific Control Standards"**: list of the control standards aimed at preventing and mitigating the risk of committing the offences listed in the Decree. The Specific Control Standards are linked to one or more Sensitive Activities and provide for specific provisions (so-called control measures or even control requirements) identified to mitigate the specific risk of commission of the offence.  
The Specific Control Standards are integrated with the General Transparency Standards<sup>2</sup> applicable to all Sensitive Activities.
3. Section **3 - "Sensitive Activities and Specific Control Standards – Presentation by Family of Offence"**: for each Offence<sup>3</sup>, the Sensitive Activities associated with it and the associated Specific Control Standards are presented.
4. Section **4 - "Sensitive Activities and Specific Control Standards – Representation by Processes"**: for each of the Company Processes mapped during the Risk Assessment, the list of the Sensitive Activities associated with each Process and the related Specific Control Standard<sup>4</sup> is provided.  
This Section also includes an illustration of the Sensitive Activities Cross, i.e., the Sensitive Activities that by their nature are applicable to all Company Processes.

All the Recipients of the Model, as identified in the General Section of the Model, are required to comply with the principles and codes of conduct set forth below, as well as to adopt, each one in relation to the function exercised, conduct that is consistent with any other rule and / or regulatory instrument that in any way regulates the activities falling within the scope of the Decree.

Compliance with the above conduct is also a means of protecting and respecting internationally the Sustainable Development Goals set out in Agenda 2030. The creation of a synergy between the activities to prevent the offences covered by the Decree on the one hand, and the activities of prevention of negative impacts on human rights on the other, as well as the promotion of sustainable development, strengthens the related system of safeguards and enhances the ethical and social approach to the Company's business. In order to illustrate this synergy in

<sup>1</sup> See chap. 3 of the General Part of Model 231.

<sup>2</sup> See chap. 3.1.2 of the General Part of Model 231.

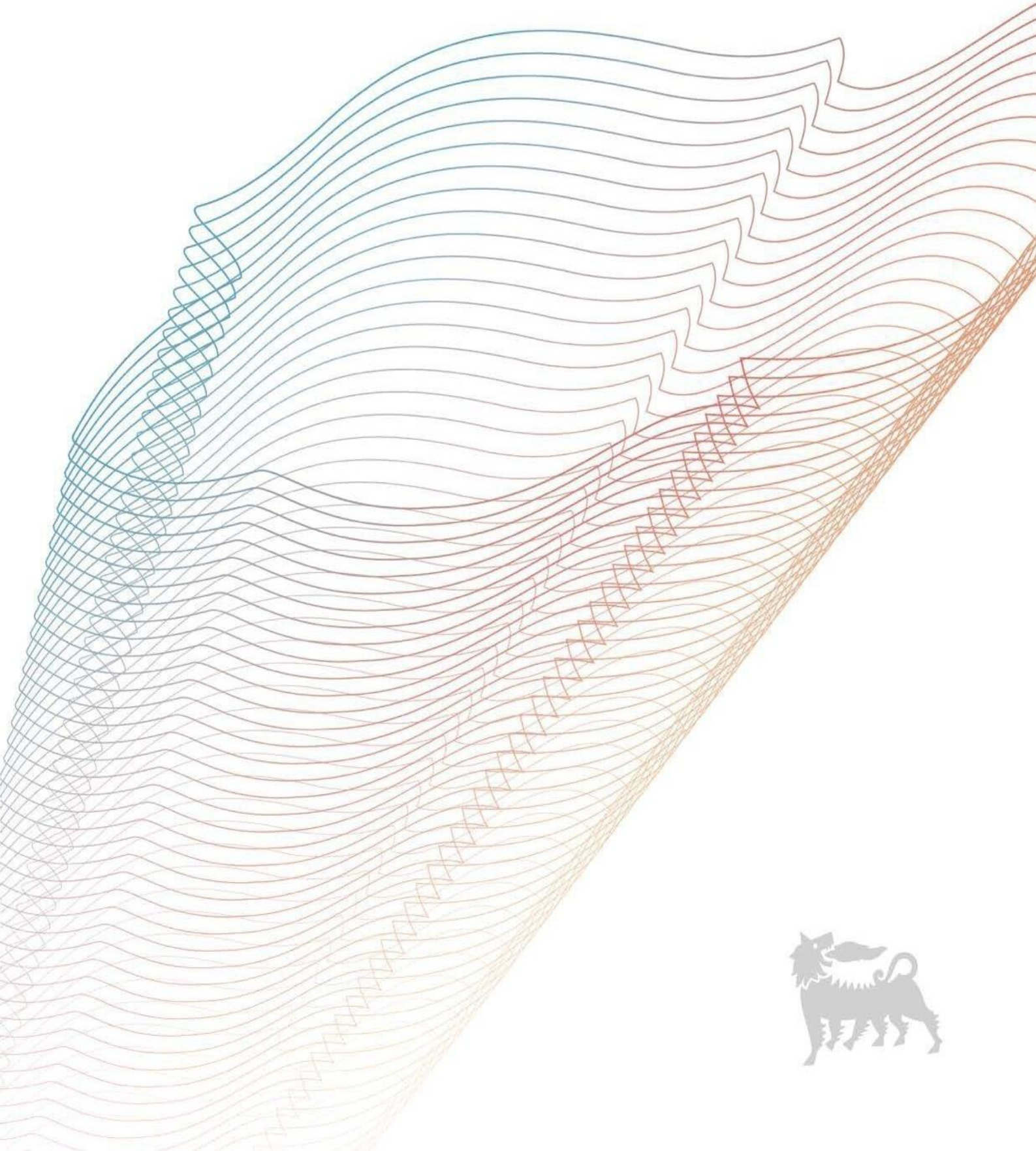
<sup>3</sup> The association of several predicate offences under the Decree in the same Family of Offence is based on the similarity of the cases in terms of sanctioned conduct and/or the risk of committing the offence.

<sup>4</sup> The Risk Assessment documentation of each Process details the results of the analyses carried out, with reference both to the Sensitive Activities and to the applicability of the individual requirements of the Specific Control Standards associated with the Activities.

Section 3, the Sustainable Development Goals, promoted by Agenda 2030, are correlated for each Crime.



# 1. Sensitive Activities and related main Sub-Activities







## 1. Sensitive Activities and related main Sub-Activities

### 1. Negotiation and finalization of sales contracts also through organization or participation in competitive procedures

This Sensitive Activity includes the set of activities related to the sales of goods and services, including the competitive tender process management (even public procurement). In more details, this Sensitive Activity includes the "ex-ante" activities related to the planning phase, identification of competitive procedures in which to participate and management of participation, as well as negotiation and conclusion of sales contracts, including any cases requiring export activities. Moreover, this Sensitive Activity includes activities connected to the organization of competitive procedures aimed at the stipulation of sales contracts.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Planning and commercial offer (sales channels, prices, etc.).
- b. Preparation and management of calls for tender issued by the Company.
- c. Identification, selection and participation in competitive tenders by the Company.
- d. Negotiation and stipulation / completion of sales contracts.

### 2. Negotiation, finalization and management of agreements aimed at the acquisition / renegotiation / renewal of concession agreements

This Sensitive Activities includes the set of activities related to the acquisition of the asset to which the Sensitive Activity is related, i.e. the administrative measure whereby the Public Administration provides newly active legal positions to the beneficiary, in order to extend its legal situation (for example the provision by the State body / third part to the Company of the right to carry out risky activities for the research, the development and the production of hydrocarbons in a certain area and to receive or withhold a share of the eventually found hydrocarbons or a service fee in order to pay the investments back, in addition to a profit margin).

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification the operation / opportunity with reference to concession agreements, definition and presentation of the offer (including participation through competitive procedures).
- b. Management of negotiation and investigation activities (including due diligence and definition of contractual agreements).
- c. Management of accessories fees.
- d. Stipulation of the concession agreement.
- e. Operational management / Exercise of the concession agreement (including reporting activities, document transmission to the counterpart, verification of compliance in the exercise of the same, etc.).
- f. Management of any modifications and / or renewal of pre-existing concessions agreements.

**3. Negotiation and finalization aimed at the transfer of concessions**

This Sensitive Activity concerns the set of activities aimed at negotiating and stipulating contracts relating to the sale / transfer of concessions (including voluntary, in the case of the identification of voluntary releases or opportunities for the sale of those licenses belonging to the exploration portfolio that does not consider it appropriate to maintain, for economic, technical or strategic reasons, managed as part of the Exploration Process).

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Analysis of market scenarios for the evaluation of potential business initiatives.
- b. Definition and identification of the transaction of interest and of the criteria relating to the formation of the price thereof.
- c. Investigation's beginning approval.
- d. Preliminary activities and negotiation of the transfer agreement and any ancillary agreements (including anti-corruption due diligence activities and approval of any interim decisions).
- e. Authorization of the operation and stipulation of the related ancillary contracts (including identification of standardized contractual provisions in relation to the nature and type of contract).
- f. Contract execution, closeout, and monitoring.

**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)**

This Sensitive Activity includes the set of activities related to the procurement of goods, services, including those relating to the need for temporary employment / temporary work, the use of third parties responsible for the cross-border transit of goods (import / export), as well as the performance of intellectual work services. Any process that, in addition to Procurement, is called to manage the procurement activity, falls within the scope of the Sensitive Activity, independently from the Procurement itself.

Also fall in this Sensitive Activity the activities related to the negotiation and the finalization of relationships with the following counterparts:

- financial advisor, insurance broker and maritime;
- certification bodies.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Preparation and issue of a purchase request.
- b. Preparation of tender / competitive procedure.
- c. Send offer request.
- d. Supplier selection.
- e. Contract stipulation / signing.

- f. Supplier management (master data management, qualifications, monitoring and reporting).

#### **5. Management of judicial and out-of-court disputes and arbitration proceedings**

This Sensitive Activity includes the set of activities carried out by the Company linked to the management of judicial and extrajudicial disputes and arbitration proceedings. For example, the following also fall within the scope of this Sensitive Activity:

- judicial and extrajudicial assistance on issues relating to claims originating from the employment contract and on matters relating to trade union, social security and labor law;
- assistance, judicial or extrajudicial, in tax and fiscal law matters.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Judicial / extrajudicial litigations' management.
- b. Periodic information on the progress of the lawsuit to the Head of the unit concerned / involved in the litigation.
- c. Definition of settlement agreements.

#### **6. Management of relationships with public authorities and Supervisory Authorities for the necessary fulfillment, as well as to any consequent checks / inspections**

This Sensitive Activity includes the set of activities related to:

- the management of relations with:
  - public entities for aspects relating to health, safety and the environment;
  - the management of relations with public entities with reference to the management of human resources (recruitment and hiring, management and administration). In more detail, reference is made to those cases from which obligations / responsibilities towards such counterparties arise, such as, for example, the hiring (opening social security positions, expatriate management;
  - the management of relations with the Supervisory Authorities, i.e., the independent administrative authorities and the European Union regulatory agencies of the energy sector, as well as other independent entities or institutions, however named, with regulatory functions;
- or the related obligations as well as the management of any inspections / verifications / assessments and / or disputes in place with the aforementioned parties.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification of the perimeter of public entities within the scope of Company.
- b. Identification of the subjects in charge of maintaining relations with public subjects and related perimeter.
- c. Management (preparation) and monitoring of activities (and related deadlines) relating to the obligations towards public entities.

- d. Management of operations related to inspections / verifications / assessments by public entities (reception, support, etc.).
- e. Collection, verification and transmission of the documentation and / or information requested by public entities (also related to inspections activities / checks).

**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**

This Sensitive Activity includes the set of activities related to the management of the request, receipt and management of contributions, subsidies / grants, loans, insurance or guarantees granted by the State or by public entities (including national and supranational funds), as well as by connected private entities, for example, to personnel management (e.g., hiring plan, training events, etc.), to activities related to specific business activities (e.g., for R&D activities), etc.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Definition of methods and criteria to select calls for tenders.
- b. Management of activities related to the practical instruction.
- c. Collection, analysis, preparation, transmission and archiving of the documentation requested from the disbursing agencies - including any additions or explanations.
- d. Preparation and transmission of the final documentation of the project (reports) and management of relations with the provider during verification / testing.
- e. Checks and inspection.

**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 / inspections**

This Sensitive Activity includes the set of activities related to the management of obligations and the management of the Company's relations with public counterparties with reference to the request for authorizations / licenses / administrative measures / practices instrumental to the exercise of Company activities (as an illustrative and non-exhaustive instance, the issuance of preliminary certificates for cross-border transformations, mergers, and demergers, use of assets / state property areas instrumental to the business - e.g., docks, piers, etc.), and for any resulting checks / inspections.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification of the perimeter of reference public counterparties related to the Company's processes (core and non-core).
- b. Identification of the subjects in charge of dealing with public counterparts and the relative's eligible activities.

- c. Management (preparation) and monitoring of activities (and their deadlines) related to obligations towards public counterparties.
- d. Management of the activities related to the practice drafting connected to the request of authorizations / licenses / administrative measures / practices for the exercise of business activities.
- e. Management of operations related to inspection / audits / assessments by public counterparts (reception, support, etc.).
- f. Collection, verification and transmission of documentation and / or information requested by public counterparties (also of inspections / verifications / audits).

#### **11. Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks / inspections**

This sensitive activity includes the set of activities pertaining to the management of tax and customs compliance, with the aim of ensuring compliance with the relevant regulations of the countries in which the Company operates. Included in the above Sensitive Activity are, for example:

- management of direct, indirect, excise and local taxes, as well as determination of current and deferred taxes and assessment of contingent tax liabilities;
- management of the taxation in the custom sphere;
- predisposition of tax and customs declarations and settlement of related taxes;
- management of tax / customs audits by the relevant Administration;
- management of issues pertaining to royalties in the operations / logistics area.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Fiscal management Current / royalties in operations / logistics.
- b. Drafting and sending of the tax / customs declarations and related activities.
- c. Management of tax / customs checks by Financial Administrations and of (any) disputes.
- d. Tax evaluations for extraordinary and not recurring operations.

#### **12. Management of public entities' software or software provided by third parties on behalf of public authorities**

This Sensitive Activity includes the set of activities related to access and / or installation, maintenance and management of public counterparty software (or provided by third parties on behalf of the latter).

In more detail, the Sensitive Activity in question is relevant by virtue of the use of said software for the transmission of data, information, models, etc. (for participation in competitive procedures, tax obligations, social security obligations, etc.).

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Installation of software of public entities or provided by third parties on behalf of public entities.
- b. Maintenance of software of public entities or provided by third parties on behalf of public entities.



- c. Management of / access to public sector software or software provided by third parties on behalf of public sector bodies (including the creation, assignment and maintenance of users to those responsible for accessing the software).

### **13. Institutional relationships and relationships with other members of the Public Administration**

This Sensitive Activity includes the set of activities that allow the Company to interact effectively with institutions, with the aim of representing and protecting its interests in order to pursue corporate strategies and objectives.

For example, it also includes activities aimed at maintaining, developing and coordinating relations with international, national and local institutions and public bodies of the EU. The organization of structured meetings and working tables in order to ensure a univocal and coordinated positioning of the Company towards Italian and European institutions; etc.

The Company considers as institutional partners the subjects and institutions that represent interests legitimately recognized by the community that may have relevance for Company activities.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification of institutional issues of strategic interest.
- b. Definition of strategy related to institutional issues.
- c. Definition of plan of relationship activities.
- d. Operational management of institutional relations and with public subjects.
- e. Monitoring and reporting of activities and initiatives relating to institutional relations.

### **14. Management of bank accounts, collections, payments and petty cash**

This Sensitive Activity includes the set of operational activities related to the management of current accounts (and related relations with financial institutions), as well as the management, in a broad sense, of collections, payments and petty cash.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Management of relations with financial institutions for the management of current accounts (Identification of new banks, as well as evaluation and analysis of the criteria for their selection).
- b. Management activities of opening / closing current accounts (e.g. (trading institutions, administrative management, etc.).
- c. Current account management (including fund transfer and account reconciliation activities).
- d. Management of receipts.
- e. Management of payments.
- f. Petty cash management.

## 16. Selection of the partners, negotiation, finalization and management of Joint Venture contracts

This Sensitive Activity includes the set of operational activities for the negotiation and stipulation and execution with one or more partners of Joint Venture contracts (including cases in which the Company is not a controlling partner of the Joint Venture).

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Selection and evaluation of Partners (also through audits, assessments and due diligence activities).
- b. Negotiation of the agreement, including the definition of contractual clauses.
- c. Stipulation of the JV agreement.
- d. Management of the JV agreement.

## 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 finalization of the related contracts

This Sensitive Activity includes all the activities related to the selection of commercial network operators / partners for commercial collaborations / co-marketing activities / activities in the field of research and development and financial partners / intermediaries, as well as the negotiation and stipulation of the related contracts. By commercial network operator it is meant agents, franchisees, managers of sales points / distributors.

Commercial collaborations and co-marketing activities or activities with the object of new commercial initiatives, definition of new services or substantial modification of existing ones and, more generally, all those occasions in which management choices have or they could have a significant impact on stakeholders, and therefore on the Company's reputation and image.

With regard to research and development activities, the Sensitive Activity includes collaboration / cooperation agreements in the field of technological research and innovation between the Company and one or more counterparties, in which the Company contributes with the counterparty(s) to carrying out the research activity or project covered by the agreement.

The selection counterparties for operational finance and financial services operations fall within the scope of the Sensitive Activity, such as banks and financial institutions, counterparties for payment services and other services, etc.

The counterparties are selected for the activities of:

- fund raising / lending activities, trading in foreign exchange and derivative instruments.
- the financial investment activities of the strategic liquidity portfolio.

- the activities of issuing commercial guarantees, financial guarantees, letters and credit mandates.

Intermediaries represent the natural or legal persons that the Company proposes to keep at its service in order to:

- promote the Company's commercial interests in relation to a single transaction / project;
- connect / introduce the Company to one or more other parties for the purpose of procuring / producing or conducting business related to Eni's business.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification of needs for the section of the commercial network operators / intermediaries / of the initiative and the prerequisites of the partnership.
- b. Definition of methods for selecting the operators of the commercial network / intermediaries / partners, according to the nature and purpose of the partnership.
- c. Selection and evaluation of candidates / potential Partners, including due diligence and pre-screening activities.
- d. Negotiation, including setting standards and contract terms.
- e. Authorization and contracting with the related verifications.

## **20. Management of offered / received gifts and hospitality**

This Sensitive Activity includes the management of inbound and outbound gifts and hospitality.

In more detail, characterize this Sensitive Activity:

- management of gifts, economic advantages or other benefits offered or received by Company personnel;
- management of expenses relating to hospitality, also known as "Attention costs to third parties", or expenses incurred by individual employees and aimed at maintaining and developing relationships with third parties, as part of the performance of the relevant activities.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Definition of Company policy on gifts / hospitality (e.g., type / eligibility etc.).
- b. Definition of the budget in the area of gift and hospitality management and its limits and exceptions.
- c. Identification of categories of recipients in gift and hospitality management.
- d. Operational management of gifts and hospitality (request, authorization, disbursement and related monitoring activities).

## **21. Selection of the beneficiaries, definition and implementation of no-profit initiatives and social projects**

This Sensitive Activity includes the set of activities related to:

- the identification of non-profit initiatives (donations connected to initiatives in favor of the territory / subsidies paid following the death of an employee) to be

promoted, the selection of potential beneficiaries and the related checks, as well as the request / verification / authorization and implementation of same;

- the set of activities related to the analysis of contexts (local and global) to support the development of responsible and sustainable business issues in the countries where the Company is present, or the set of activities related to the identification of social projects (also community investment projects) to be promoted, the selection of recipients, the related checks / obligations, as well as the monitoring and handover of the community investment.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Positioning activities and definition of nonprofit activities / initiatives that may influence the perception of the Company's identity, understanding of the global / local context and knowledge of stakeholders on the subject of responsible and sustainable enterprise.
- b. Definition of guidelines and directions for the design, implementation and use of the Company's brand with reference to non-profit initiatives and technical evaluation activities for local development in the area of times relevant to responsible and sustainable business.
- c. Planning of non-profit initiatives / community investment projects (identification of initiatives to be put in place and budget allocation).
- d. Definition of criteria underlying eligibility of non-profit initiatives (beneficiaries, motivations, etc.) / community investment projects (target communities, methods, technical evaluations, motivations, etc.).
- e. Request for the realization of non-profit initiatives (donations related to initiatives in favor of the territory / subsidies provided following the death of an employee) / community investment projects.

### **23. Selection of the partners, negotiation and finalization of sponsorship contracts**

The Sensitive Activity includes promotional-advertising communication initiatives through which a person, called "sponsee" or "sponsored", undertakes to associate the name or distinctive sign of the "sponsor" against payment to its activity in order to positively promote its image, identity, brand or products / services.

In addition, communication support initiatives that lead to a positive image return for the Company also fall within the scope of the AS aimed at supporting study, research and in-depth study activities related to topics of interest to the Company, or of a cultural nature promoted and supported by non-profit organizations.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Request for sponsorship and preliminary evaluation of the same (including verification of budget capacity).
- b. Partner Selection, Preliminary Investigation and Due Diligence Activities.
- c. Negotiation, including setting standards and contract clauses.
- d. Authorization and execution of the sponsorship agreement.

**24. Management of trading and shipping activities: selection of counterparties and products, negotiation and finalization of contracts**

This Sensitive Activity includes all trading activities related to commodities (e.g., oil products, petroleum products, gas, LNG, electricity, CO2 emissions certificates and derivatives and shipping operations), including the selection of counterparties and products, negotiation, and stipulation of contracts, as well as the administrative and accounting management of transaction contracts.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Counterparty identification for trading activities.
- b. Evaluation of the trading and shipping operation.
- c. Competitive procedure management.
- d. Deal execution e risk monitoring.
- e. Trading Operations.
- f. Administrative accounting's management.

**25. Management of logistics and warehouse activities, including transit of goods**

This Sensitive Activity includes all the activities related to logistics (incoming / internal / outgoing), including the transit (including cross-border - import / export) of goods. The following also fall within the scope of the Sensitive Activity:

- the management of warehouse stocks, that is:
  - stock management from a physical and logical point of view;
  - the traceability of incoming, outgoing and internal flows to the sites / warehouses;
  - activities related to inventory keeping and any inventory adjustments and accounting implications.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Management of the logistic flows (in entrance / inner / in exit).
- b. Management of the inventories of warehouse (included inventory activities).

**26. Management of the reimbursement of expenses incurred by employees, former employees, officers and third parties**

This Sensitive Activity includes the set of activities for the management of expense reimbursements to employees and former employees (for example expenses incurred with regard to travel) in connection with legal practices and corporate offices, including, for example, members of the Supervisory Board.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification of the refundable expenses, limits and the refunding methods.



- b. Request, check and approval of employees, ex-employees, corporate offices and third parties' expenses.
- c. Accounting of employees, ex-employees, corporate offices and third parties' expenses.

## **27. Personnel selection, hiring, employment and administrative management, including management of seconded / temporary personnel**

This Sensitive Activity includes the set of activities related to:

- the recruitment and selection of personnel;
- the management and administration of personnel, including seconded / temporary personnel, activities that develop throughout the "professional life of the employee" - from hiring to termination of the employment relationship;
- the management of industrial relations, including relations with trade unions organizations.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification of needs and hiring planning.
- b. Definition of profiles (minimum requirements) of potential candidates for the various positions to be filled.
- c. Analysis of applications (minimum requirements and pool of candidates) and of the related pre-hiring checks.
- d. Evaluation, selection and formalization of suitable candidates.
- e. Drafting and approval of the contractual proposal / hiring and joining the Company of the candidate (including management of any transfers / posting).
- f. Employee master data management (insertion / modification of master data, salaries, etc.).
- g. Tracking of attendance, leave, vacation, overtime, absences and illnesses.
- h. Processing and communication of wages.
- i. Assessment of supposed unlawful conduct and disciplinary measures.
- l. Management of industrial relations.
- m. Termination of employment relationship.

## **28. Definition and assignment of performance goals**

This Sensitive Activity includes the set of activities for the definition and assignment of performance objectives to employees, and for the evaluation and reporting of performance.

The Sensitive Activity also includes the remuneration and performance evaluation systems of the commercial network operators.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Definition of the incentives plan (types of goals, rewards, evaluation and assignment of goals to employees).
- b. Evaluation systems: evaluation and accounting of performance.
- c. Provision of incentives.

- d. Management of provisions: check and monitoring.

**29. Credit management**

This Sensitive Activity includes set of activities related to the management of the Company's credit.

The following also fall within the scope of the Sensitive Activity:

- the management of potentially risky situations (monitoring the evolution of the riskiness of its customers);
- the management and monitoring of collections and overdue payments;
- the identification and execution of any actions necessary for the recovery / containment of cases at risk.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Definition of criteria and limits relating to customer credit facilities.
- b. Collection and overdue management related to Company's credit.
- c. Management of credit write-offs and write-downs.
- d. Analysis, authorization and management of credit assignment activities (including the determination of the charge).

**31. Acquisition, sale and lease of companies / business units and other set of assets / acquisition or sale of shareholdings and investments management**

This Sensitive Activity refers to the cases of:

- acquisition and sale, in any manner and price (also including: swaps; exercise of a right of first refusal or of a contractually envisaged transaction or the granting of an option; the transfers of goods or money through the establishment of a corporate Joint Venture or contribution to a corporate Joint Venture), of:
  - equity investments in companies, businesses, Company branches, similar legal institutions and similar transactions;
  - industrial assets intended to be used in the production process of Company's Businesses (e.g., industrial plants in operation or potentially productive, such as refineries and chemical plants, power plants and other electricity production plants, liquefaction and reclassification plants, LNG / oil tankers) the sale of which does not fall within the ordinary exercise of operating activities and / or within an approved investment project;
  - logistic infrastructures whose sale does not fall within the ordinary exercise of operational activity.
- active and passive rents of companies, Company branches or legal institutions;
- management of the investments.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Analysis of potential initiatives.
- b. Individuation of the operation to undertake.
- c. Definition and analysis of the criteria and the correct economic evaluation of the operation.

- d. Authorization of the operation after pricing and start of the preliminary phase.
- e. Contract negotiation and execution, operation closing and activity monitoring.

### **32. Negotiation and finalization of contracts related to real estate and registered movable property**

This Sensitive Activity includes the set of activities carried out by the Company in the context of the purchase, sale, lease, sublease, housing and loan for use of registered real estate and registered movable property.

Fall within the scope of the Sensitive Activity, for example:

- the purchase, sale and leasing of industrial assets and / or logistical infrastructures intended to be used in the production process of Company's Businesses, or currently in operation;
- the purchase, sale and rental of registered movable property.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification of the channel of purchase / sale / lease.
- b. Selection of counterparty.
- c. Contracting / Negotiating the terms of purchase / sale / rental.
- d. Stipulation of the contract.

### **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**

This Sensitive Activity includes the management of activities related to accounting issues as well as the preparation / approval of periodic reports (annual and half-yearly) including the separate and consolidated financial statements.

The following also fall within the scope of the Sensitive Activity:

- the preparatory activities of registry management;
- the management of preparatory activities for financial reporting (definition of accounting deadlines calendar, collection and analysis of accounting data, etc.);
- the management of information flows in the area and the preparation / approval of financial reports (annual and half-yearly).

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Management of accounting records (active cycle / passive cycle).
- b. Definition of the calendar of phases and main reporting deadlines.
- c. Management of accounting closures.
- d. Collection and aggregation of accounting data for the purpose of preparing financial reports.
- e. Drafting and approval of financial reporting (annual financial statements, consolidate financial statements, half-yearly report, etc.).

**38. Management of the relationship with Partners<sup>5</sup>, firm of auditors, Supervisory Board<sup>6</sup> and Control and Risk Committee<sup>7</sup>**

This Sensitive Activity is aimed at the case of managing relations with shareholders, the external auditors appointed in any capacity, the Company's Supervisory Board and the Control and Risks Committee.

This Sensitive Activity is developed in the activities of requesting, receiving, analyzing and verifying documentation and information, data received by the aforementioned bodies.

It also concerns the management of discussions between the top management of the Company and/or competent functions with the external auditors appointed in any capacity, The Supervisory Board and the Control and Risks Committee.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Receipt information, data and documents' request from Shareholders, external auditors, Supervisory Board and Control and Risk Committee.
- b. Analysis of the request made by the Shareholders, external auditors, Supervisory Board and Control and Risk Committee.
- c. Verification of the possible transmission of information, data and documents.

**39. Mergers, demergers, transformations and operations on share capital and destination of profits**

This type of Sensitive Activity refers to activities related to the definition and execution of i) mergers, demergers, transformations operations; ii) capital operations which may include but are not limited to the following cases:

- increase and reduction of share capital, even subsequent to extraordinary operations;
- the distribution of interim dividends and reserves;
- the acquisition or sale of shareholdings;
- the return of contributions.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification of the operation;
- b. Authorization of the operation;
- c. Implementation of the operation.

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<sup>5</sup> Where existing.

<sup>6</sup> Where existing.

<sup>7</sup> Where existing.

#### **40. Notification, drafting, participation, carrying out and reporting of Shareholders' meetings and Board of Directors<sup>8</sup> meetings**

This Sensitive Activity is aimed at carrying out activities related to the proper performance of the corporate bodies.

It includes all the preparatory activities for the Shareholders' Meeting and the Board of Directors (e.g. the organization of the latter and the management of subsequent obligations, etc.).

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Management of the preliminary formalities relating to the convening of the General Meeting of Holders and Board of Directors' meeting.
- b. Organization of the Shareholders' Meeting and Board of Director's meeting.
- c. Management of the fulfilments following the Shareholders' / Board of Directors' Meeting.

#### **41. Holding of administrative offices, even by employees of the Company, in subsidiary companies listed on Italian regulated markets or other European Union markets or with stocks relevantly spread among the public, as well as those subject to the supervisory by Central Bank of Italy, Consob and IVASS**

This Sensitive Activity is aimed at the performance of corporate offices also by employees of the Company, in subsidiaries with listed securities (on regulated markets in Italy or in another European Union state) or disclosed to the public to a significant extent.

Specifically, the activity is aimed at the case of any communication of the existence of conflicts of interest by the Directors. If the Director deems the existence of a conflict, he must notify the others and the Supervisory Board for each operation for which he has an interest of himself or of third parties.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Definition of the criteria to identify the existence of a conflict of interest.
- b. Identification of the existence of a conflict of interest regarding a given transaction.
- c. Management of the conflict and identification of the timescales and communication's methods.

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

This Sensitive Activity includes all the activities aimed at the internal management of inside information (evaluation of information, keeping a register, etc.) and the communication of information to the public / financial community (issuing of press releases, activation of delay procedures, etc.), Including relationships with rating agencies.

<sup>8</sup> Where existing.



This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification / reporting of potentially inside information.
- b. Assessment of the inside nature of information.
- c. Establishment, keeping and updating of the Register of persons having access to Inside Information.
- d. Activation of delay procedure (if any).
- e. Press releases drafting (price sensitive and non-price sensitive).
- f. Approval and market dissemination of press releases (price sensitive and non-price sensitive) and management of relationships with private counterparties in such field (financial analysts / rating agencies).
- g. Financial community (including rating agencies) relationship management.

#### **44. Management of financial instruments transactions**

This Sensitive Activity includes the set of activities carried out by the Company as part of the management of ordinary and extraordinary operations on financial instruments.

The financial instruments are the following:

- admitted to trading on a Regulated Market or for which a request for admission to trading on a Regulated Market has been made;
- traded on a Multilateral Trading Facility ("MTF"), admitted to trading on an MTF or for which a request for admission to trading on an MTF has been submitted;
- traded on an Organized Trading Facility ("OTF");
- not covered by the preceding points, the price or value of which depends on, or has an effect on, the price or value of a Financial Instrument referred to in such points, including, but not limited to, credit default swaps and financial contracts for differences.

By way of example, the definition and negotiation of medium and long-term loan agreements with credit institutions as well as the buyback of the Company shares (Buyback) must therefore be considered included in the aforementioned Sensitive Activity.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Acquisition and maintenance of Company's credit rating.
- b. Bank and capital market funding.
- c. Repurchase of Company shares in execution of buyback programs.
- d. Underwriting of equity capital market (ECM) transactions.
- e. Negotiation of financial derivatives.

#### **46. Management of spot commodity contracts**

This Sensitive Activity includes the set of activities carried out by the Company with reference to the management of spot transactions on goods, or contractual transactions that can take place either:

- within the spot market in which the exchange of the products processed takes place with immediate settlement (relating only to goods and not to financial instruments);
- traded off the market.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Definition and identification of commodity spot contracts.
- b. Establishment of criteria for proper evaluation of the spot commodity transaction and related approval.
- c. Analysis and assessment of suspicious orders or transactions (even if carried out outside a trading venue).
- d. Negotiation activities and identification of standard contractual provisions related to the nature and type of contract and authorization of spot commodity transactions.

#### **47. Management of social activities and welfare initiatives**

Sensitive Activity includes the set of activities carried out by the Company with reference to operations relating to the management of social activities and / or welfare initiatives, as well as activities instrumental to the organization / promotion of trips for employees or business partners.

In detail, the Sensitive Activity in question is related to:

- the definition of the plan of social activities and the process relating to the approval of the so-called "Non-profit budget" (concerning, among other things, the subsidies paid following the death of an employee);
- the activities that mark the authorization process of purchase requests relating to the provision of services, including the definition of contractual standards, as well as the operations to verify the compliance of the services provided with the required technical specifications;
- the provision of travel management services, for which the competent company function may engage the services of a Travel Management Company (TMC).

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Planning and design of social activities / welfare initiative.
- b. Definition of the characteristics and technical attributes of the activities covered by the services, preparation and approval of purchase requests related to the provision of services.
- c. Negotiation, including the definition of standards and contractual clause.
- d. Authorization and contracting of social activities / welfare initiative.
- e. Contract management (execution of contract and monitoring of compliance of service delivery).

**50. Management of activities aimed at allowing the entry of employees or third parties into the territory of a State**

This Sensitive Activity includes the management of activities aimed at allowing employees or third parties to enter the territory of a State. By way of example, some of the cases that could foresee this circumstance are:

- the case in which the training activity must be carried out in a State other than that of origin of the person who uses it;
- the case in which the resource must be hired in a State other than the one of origin;
- case of international mobility.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification of the person and the reason to allow / request entry into a state's territory.
- b. Management of activities related to the entry in a state's territory (e.g., administrative fulfilments, checks, etc.).

**51. Designation, appointment and carrying out of Administration and Control corporate bodies of companies and consortia participated by the Company, as well as appointment of the management of the Company**

This Sensitive Activity includes the set of activities related to the designation, appointment and exercise of the administrative and control bodies of the subsidiaries and consortia owned by the Company as well as by management.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Verification of possession of the requisites necessary for appointment.
- b. Conferment of the assignment.
- c. Exercise of the assignment.

**52. Management of physical access to headquarter offices, production and extraction sites**

This Sensitive Activity includes the management of physical access to executive offices, production and extraction sites, including warehouses and deposits.

The performance of this activity is aimed at guarantee access to the Company area only for authorized persons and vehicles.

It also provides the information activity, at management offices, production and extraction sites, regarding HSE risks and the emergency procedures and measures adopted.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Reliability assessment and consultation of identification / authorization list for visitor's access and information on HSE risks.
- b. Monitoring and storage of documentations and activities related to consent for the Company's access only by authorized persons and vehicles.

### **53. Management of activities related to the armed security**

This Sensitive Activity includes the management of activities related to armed surveillance.

The control and supervision activities implemented, within the Security process, in order to protect personnel and assets subject to a security risk fall within the scope of the Sensitive Activity, in line with the regulatory framework envisaged in the international conventions governing the matter and, in any case, in compliance with the applicable rules and regulations, including the rules established by local legislation, which provide for the use of armed guards.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Management of control and supervision carried out through the possession of weapons.

### **54. Realization and development of assets / products / solutions / technologies and instruments including packaging**

This Sensitive Activity includes the set of activities related to production activities (e.g., industrial design, production cycle, etc.), aimed at generating the assets / products / solutions / technologies and tools with which the Company satisfies its reference markets. Therefore, the ex-ante activities related to the phases of increasing the Company's production capacity, the definition and planning of the actions necessary for the production activity, as well as the management of the materials used, including the maintenance of the production equipment and facilities fall within the scope of this Sensitive Activity.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Analysis of technical and technological needs and planning of R&D activities (technological business plan and technological plan).
- b. Definition of research projects / initiatives (including management of relations with Universities and Research Centers).
- c. Execution and monitoring of research projects / initiatives.
- d. Performance monitoring (effectiveness and efficiency) of the management of the R&D projects portfolio.

### **55. Acquisition / sale, claim / registration and management of trademarks, patents, designs, models or other titles or industrial property rights**

This Sensitive Activity includes all the activities aimed at managing and protecting the Company's intellectual / industrial property, according to the principle of creating value through the management of such property.

Therefore, this Sensitive Activity includes the activities of strategic planning, registration, acquisition, sale, monitoring and protection of the Company's intellectual / industrial property.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Implementation of the selected intellectual / industrial property protection strategy (patenting, trade secret, public disclosure, trademark registration, digital channel registration).
- b. Enhancement of intellectual / industrial property (internal use, transfer, licensing out of brands, patents and / or digital channels).
- c. Acquisition of intellectual / industrial property from third parties (purchase or licensing out of brands, patents and / or digital channels).
- d. Monitoring and updating of intellectual / industrial property portfolio (identification of active segment, renewals and divestments).

#### **56. Management of internal and external corporate communication**

This Sensitive Activity includes the set of communication initiatives aimed at developing the image and reputation of the Company towards all stakeholders, promoting the Company's commercial offer and developing a corporate culture common and spirit of belonging.

The activities / initiatives included, by example, in this area are:

- communication via media and press releases;
- institutional / commercial communication;
- organization of events;
- participation in public events / meetings;
- communication via social channels / websites;
- corporate publishing;
- meetings with consumer associations, trade associations and voluntary organizations;
- internal communication (e.g., Company intranet, poster design, presentations for internal use, etc.).

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Planning and budgeting of the communication's initiatives.
- b. Implementation of the communication's initiatives and their related relationship (media, press communications, institutional / sale communications / events organization / events attendance / public meetings / social channels / websites, corporate publishing, meetings with consumer, category and voluntary organizations' groups, internal communication).
- c. Monitoring of efficacy and budget communication's' initiatives.

**58. Management of training activities**

This Sensitive Activity includes the set of training activities put in place by the Company in order to meet the knowledge and professionalism needs (also through collaborations with universities) functional to the implementation of corporate strategies, to support the development of the Company's professionalism by overseeing knowledge and allow their continuous updating<sup>9</sup>.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Analysis of demand and definition of training needs.
- b. Definition of budget and training plan.
- c. Design of training activities.
- d. Implementation of training activities (also in collaboration with universities).
- e. Monitoring participation in mandatory training activities.
- f. Accounting, Reporting and administrative management of training activities.

**60. Access to a computer or telematic system and / or underlying infrastructure of a third party (including for the purpose of transferring money, monetary value or virtual currency) or of the Company and / or access and IT management of documents with evidentiary value by internal and external users**

This Sensitive Activity includes the set of activities related to:

- the management of access to an IT or telematic system through the definition of profiles and the creation and enabling of users, in order to ensure that accesses are made only by authorized users with a sufficient, but not excessive, level of permission to carry out the tasks / assigned functions;
- the safeguarding and protection of electronic documents with evidential value through the adoption of the most appropriate measures for the type of device;
- the methods of accessing documents with probative value of third parties;

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Definition of access profiles to IT resources / electronic documents with evidential value, including those of third parties.
- b. Creation and enabling of access users to IT resources / electronic documents with evidential value, also for third parties.
- c. Creation and / or modification of access profiles and / or enabling of a new user or modification of the attribution of profiles already assigned.
- d. Disabling of users in case of internal mobility, organizational changes, termination of employment and absences of more than six months for foreign contracts.
- e. Cryptographic key management.
- f. Activities of verification, assignment and revocation of certificate requests as Registration Authority

<sup>9</sup> With reference to HSE training, please refer to Sensitive Activity 87. Support for the implementation of the health, safety and environment management system, sub-activity d. Planning, execution recording and monitoring of training, information, instruction and competence.

- g. Verification and monitoring activities.

**62. Management of activities of ICT asset classification (computer software)**

Sensitive Activity concerns the identification of categories of logical assets, such as computer programs to be inventoried, the assignment of responsibilities for the protection of identified ICT assets and the preparation and management over time of an inventory for ICT assets. The activity concerns the management of the entire life cycle of the ICT asset up to its complete disposal.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification of logical asset categories to be stored.
- b. logical assets inventory's update.
- c. Management of the life cycle of the logical assets until disposal.

**64. Installation of software on hardware, fixed or mobile workstations, network devices, communication or storage (i.e., CD, storage network)**

This Sensitive Activity includes the set of activities carried out by the Company with reference to the installation of software on hardware, fixed or mobile workstations, network, communication or storage devices. Activities related to the protection and prevention of the information system (for example, the management of incidents) fall within this scope.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Analysis and assessment of the level of exposure to cybersecurity risk related to communications and physical perimeters.
- b. Monitoring and carrying out of specific assessments to detect possible vulnerabilities.
- c. Management of operational activities with reference to incident management.

**65. Assignment and utilization of ICT resources for individual use by internal and external users**

This Sensitive Activity includes the set of activities for the assignment of corporate assets (ICT resources and services) provided to employees and outsiders, including the management and monitoring of the aforementioned resources.

The allocation of ICT resources can take place in two ways:

- through "bundled" assignment, usually used when it is necessary to assign a complete set of ICT resources (IT + TLC).
- through "single" assignment, usually used to supplement the equipment already assigned or where, for operational needs (e.g., adequate instrumentation for specific roles) or personal (e.g., laptop light), it is not possible to use the bundle.



The remote and / or on-site assistance service activities, the management of the return of ICT resources (operational needs, mobility or termination of the employment relationship) and the periodic monitoring of the assigned resources also fall within the scope of the Sensitive Activity.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Allocation of ICT resources (through "bundled" assignment, and through "single" assignment).

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

The Sensitive Activity includes the set of activities carried out by the Company in the context of the development, implementation and maintenance of the IT components connected with the IT system in compliance with the compliance and cyber security rules, as well as the software, thus including all activities related to project initiatives, from the start of the project to the transition to production, of the software objects created and / or modified.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Identification of software, equipment, device, network connection or technical components to be provided.
- b. Definition of the software design and development of the device equipment, network connection or technical components.
- c. Analysis and planning of the detailed activities and implementation of the software, device equipment, connection networks or technical components.
- d. Provision of the developed software to the business areas.
- e. Maintenance of the software, device equipment, networks or technical components connection and monitoring.
- f. Authorization of the implementation and maintenance of the software.

#### **85. Management of contracts and management of relationship with private entities**

This Sensitive Activity includes the set of activities related to:

- the management of contracts - active and passive - (including subcontracts), and activities aimed at ensuring that contractual commitments are fulfilled effectively and completely, through constant monitoring of contract performance is proper management of the interface;
- the management of relations with private entities, including those of a not strictly contractual nature (companies, consortia, foundations, associations, and other private entities, including those without legal personality that carry out professional / institutional or business activities from the performance or non-performance of which and advantage may derive for the Company or in which it may have an interest).

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Contract management.
- b. Management of relationships with private entities.

#### **86. Planning of the health, safety and environment management system**

This Sensitive Activity includes the set of activities related to the planning and organization of roles and activities related to the protection of health, safety at work and the environment aimed at setting objectives consistent with Company policy, establishing the processes necessary to achieve the objectives, defining and assign resources.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Definition and dissemination of corporate policies and objectives and activities for the attainment of objectives.
- b. Identification and evaluation of risks / environmental aspects and planning of related audits.
- c. Definition of annual and multi-year expenditure and investment plans.
- d. Identification, implementation, periodic updating of legal and other requirements (compliance obligations).

#### **87. Support in the implementation of the health, safety and environment management system**

This Sensitive Activity includes all the means and resources functional to the implementation of the HSE Process.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Definition and formalization of the organization and responsibilities.
- b. Management of internal and external communication.
- c. Preparation, approval, storage, dissemination of documentation.
- d. Planning, execution, recording and monitoring of education, information, training, awareness and competence.

#### **88. Operational activities of the health, safety and environment management system**

This Sensitive Activity includes all the activities necessary for the effective management, elimination / reduction of HSE risks / impacts and improvement of HSE performance, resulting from the assessments made.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Planning, execution and monitoring of health surveillance.

- b. Identification, selection and practical implementation of prevention and protection measures.
- c. Initial and periodic qualification of suppliers, stipulation of contracts with special clauses on HSE, preparation of documents required by law (e.g., DUVRI), monitoring of activities entrusted to third parties.
- d. Scheduling, execution and recording of maintenance activities on assets in relation to which there are obligations in terms of health, safety and environment and public safety.
- e. Identification, registration, classification and characterization of waste; internal handling, management of temporary storage and segregation of waste; transport of waste and verification of the legal requirements, means and persons involved (carriers, consignee, any intermediaries), and the fulfillment of related obligations; implementation of activities of collection, transport, recovery, disposal, brokerage and trade of waste.
- f. Identification of the points of discharge of water, rainwater and washing water, request / modification / renewal of the authorizations and implementation of the prescriptions contained therein, operation and maintenance of the systems that generate these discharges in order to avoid malfunctions that may cause the non-compliance with the legal limits, activation of the interventions in case of exceeding of the limits of discharge.
- g. Identification and management of activities that may lead to contamination of soil, subsoil and surface or groundwater (e.g., storage / handling / use of chemicals).
- h. Management of obligations and activities related to remediation, following an event that is potentially able to contaminate the soil, subsoil, surface water and / or groundwater (e.g., communication to the authorities, analysis of the degree of contamination, preparation and implementation of the remediation project).
- i. Acquisition and / or disposal of assets (also with purchase and / or disposal of controlling shareholdings) in relation to which there are environmental obligations (e.g., purchase of land to be reclaimed).
- j. Identification of the points of emission into the atmosphere, request / modification / renewal of the authorizations and implementation of the prescriptions contained therein, operation and maintenance of the plants that generate such emissions in order to avoid malfunctions that may cause non-compliance with the legal limits, activation of the interventions in case of exceeding of the emission limits.
- k. Census, use, maintenance and / or decommissioning of installations containing ozone-depleting substances in compliance with current regulatory requirements.
- l. Management of activities carried out on ships and aircrafts.
- m. Detention and management of highly radioactive material and sources of natural ionizing radiation.
- n. Identification and management of emergencies.
- o. Detection and analysis of accidents, incidents, near misses, non-conformities and their management.

## **89. Performance evaluation of the health, safety and environmental management system**

This Sensitive Activity includes the set of activities related to the measurement and monitoring of performance, the methods of carrying out periodic audits and the assessment of the implementation and effectiveness of the health and safety at work and environmental management system adopted, aimed at improving the system itself.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Definition of performance indicators and subsequent monitoring.
- b. Execution and recording of audits.
- c. Reporting to the Management.
- d. Organization, conduction and recording of the periodic review of the management system of health and safety at work and environment issues by the Management.

#### **90. Improvement of the health, safety and environment management system**

This Sensitive Activity includes the set of activities related to the registration and monitoring of injuries, incidents, non-conformities, corrective, and preventive actions, aimed at improving the health and safety at work and environment management system adopted.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Detection and analysis of accidents, incidents, near misses, non-conformities, and their management.

#### **91. Management of obligations related to the National Cyber Security Perimeter**

This Sensitive Activity includes the set of activities related to the National Cyber Security Perimeter obligations such as:

- defining and submitting lists of networks, information systems and IT services under the responsibility of the Company;
- notifications related to the procurement of goods, ICT systems and services;
- obligations in the event of audits and inspections by competent Authorities.

This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Management of obligations related to the National Cyber Security Perimeter.

#### **92. Management and disposal<sup>10</sup> of cultural goods**

This Sensitive Activity covers the set of activities related to the management of cultural goods, including the historical archive.

These management activities include:

- the establishment and updating of the inventory;

<sup>10</sup>This Sensitive Activity, with reference to the sale of cultural goods, is considered applicable only in the case of the sale of movable property. With reference to the sale of immovable property, please refer to AS 32. Negotiation and stipulation of contracts relating to real estate and registered movable property.

- planning and carrying out maintenance activities;
- the preparation of controls on maintenance and conservation activities;
- preparing a report with evidence of the results of the maintenance activities.

The Sensitive Activity also includes the set of activities related to the transfer of movable cultural good. These transfer activities include:

- carrying out the activities required by law to prepare for, accompany and follow up the transfer of culturally restricted property;
- the negotiation and definition of the contract and its approval.

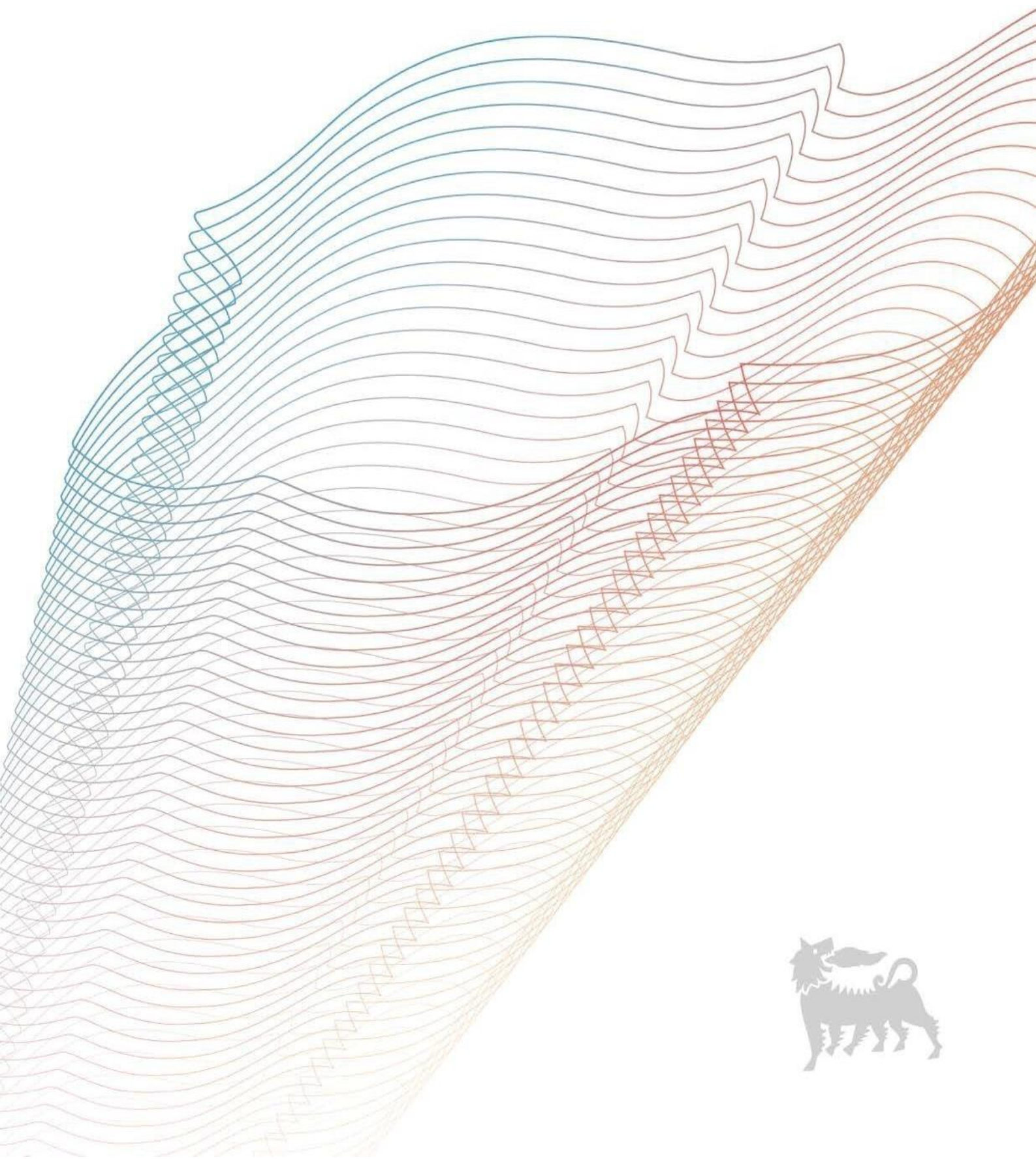
This Sensitive Activity is broken down into the following main Sub-Activities:

- a. Management of cultural goods.
- b. Disposal of cultural goods.



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## 2. Specific Control Standards



## 2. Specific Control Standards

- BC1 Management, maintenance and disposal of cultural goods:** adoption of one or more regulatory and / or organizational instruments that in the area of management, maintenance and disposal of cultural goods provide for:
- a) the definition of roles, responsibilities and working methods for maintenance and updating of the inventory of cultural goods;
  - b) the planning, execution and verification by inspection of proper maintenance activities;
  - c) the formalization of reporting with evidence of the outcomes of maintenance activities;  
In the case of transfer of movable cultural goods:
  - d) formal verification of the performance of the activities required by law prior to, during and after the transaction of the transfer of cultural goods subject to cultural restrictions;
  - e) the methods and parameters for determining the price and its adequacy in relation to market references, taking into account the object of the contract and the quantities;
  - f) standardized contract clauses in relation to the nature and type of the contract;
  - g) approval of the contract by adequate authorization levels.
- CO1 Selection, hiring, employment and administrative management of personnel:** adoption of one or more regulatory and / or organizational 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 Labor 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 checks<sup>11</sup> aimed at preventing the rise of prejudicial situations, that might expose the Company to the risk of

<sup>11</sup> In case of foreign legislations, pre-hiring checks are carried out in respect to what established by local laws.



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);

- 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 authorization by adequate hierarchical levels;
- h) the modalities of opening and management of employee's 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 Labor 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 authorization levels.

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

- a) the arrangement and authorization of the purchase request as well as the modalities according to which the amount of the payment due has been estimated;
- b) 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.);
- c) the requirements for the recourse to “direct award” procedure adequately justified, documented and subject to suitable control and authorization systems at adequate hierarchical level;
  - d) the modalities and the definition of criteria for the arrangement and approval of the invitation to tender<sup>12</sup>;
  - e) the modalities for publication of the call for tender<sup>13</sup>;
  - f) the modalities of definition and approval of possible short vendor list;
  - g) in case of competitive procedures, the definition of criteria for predisposition and authorization 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;
  - h) the use of criteria for offers' evaluation inspired by transparency and, as far as possible, by highest limitation of subjectivity criteria;
  - i) the evaluation of the adequacy of the overall bid;
  - j) the definition of criteria and related modalities for evaluating the adequacy of the bid's economic value with regard to forecasted labor 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;
  - k) in case of direct award, a principle of rotation for goods, services and intellectual works suppliers included in the qualified suppliers register;
  - l) the definition of criteria<sup>14</sup> for rotation of personnel involved in the procurement process centralized to dedicated procurement functions;
  - m) adequate monitoring systems, in order to guarantee a correct and functional vendor<sup>15</sup> list suppliers' rotation or, where applicable, on the level of concentration of transactions with them);
  - n) standardized contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control / ethical and behavioral 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 (also with reference to subcontracts);
  - o) the contract approval by adequate authorization levels;
  - p) 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.

<sup>12</sup> Wherever the invitation to tender is regulated by specific legislative provisions or applicable prescriptive procedures.

<sup>13</sup> Please refer to previous footnote.

<sup>14</sup> Wherever the procurement has been carried out by a different person than the requesting unit.

<sup>15</sup> E.g. insurance, seafarers etc. broker.

**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 authorization of the use of credit or debit cards or of any other similar instrument which makes it possible to withdraw cash or to purchase goods and services;
- c) 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;
- d) the check of payments' recipients;
- e) the check of the correspondence between the financial transaction performed and the related supporting documentation available;
- f) the ban to perform / accept payments to external suppliers and collaborators in a third country<sup>16</sup> different from:
  - i. parties;
  - ii. payee/arranger of the contractually intended payment;
  - iii. execution of the contract.

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

- g) the modalities for petty cash utilization (including the types of expenses and utilization limits);

<sup>16</sup> 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.

- h) 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 account of companies of the Group or accounts of the same company, provide:

- c) the definition of cases adequately justified, documented and subject to suitable control and authorization systems at adequate hierarchical level;
- d) criteria and related execution methods.

**CO8 No-profit and social projects initiatives:** adoption of one or more regulatory and / or organizational procedures that, with reference to no-profit initiatives, provide:

- a) the elaboration, evaluation and approval of a budget allocated to no-profit initiatives;
- b) the rules and criteria for the distribution of a no-profit initiative / implementation of social projects;
- c) the authorization of any extra-budget initiatives by adequate authorization levels;
- d) the reporting of all the final data of the initiatives;
- e) in case of no-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 Sponsorship:** 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, as well as the verify of the budget capacity;
- b) standardized contractual clauses in relation to the nature and type of contract, including those clauses aimed at respecting the principles of control / ethical and behavioral 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 authorization 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 video grams 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, finalization 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<sup>17</sup> 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 behavioral 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 finalization of sales contract**<sup>18</sup>: adoption of one or more regulatory and / or organizational procedures that, with reference to the negotiation and finalization 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 authorized 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 relevant 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;

<sup>17</sup> E.g. in the case of commercial collaborations and / or co-marketing activities / financial partners / research and development partners.

<sup>18</sup> "Sales contracts" are intended as all those contracts that generate revenues for the Company.

- g) standardized contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control / ethical and behavioral 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 contract<sup>19</sup>:** 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

<sup>19</sup> "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 finalization of concession agreements:** adoption of one or more regulatory and / or organizational procedures that, with reference to the negotiation and finalization 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 operation<sup>20</sup>:
  - 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 behavioral 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;

<sup>20</sup> "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) 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;
- b) 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;
- c) 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:
- the definition of types and limits of reimbursable expenses and their reimbursement methods;
  - the criteria and modalities for the authorization of business trips;
  - travel expenses reporting methods, with the indication of the purpose of the business travel;
  - the checks of the incurred expenses and the reimbursement authorization methods.
- CO20 Management of judicial and out-of-court disputes and arbitration proceedings<sup>21</sup>:** 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:
- guiding principles for the definition of the initiatives to be undertaken, taking into account the nature, subject and value of the case and the relevant levels of approval or otherwise sharing, also with reference to settlement agreements;
  - information flows in relation to certain relationships with the Judicial Authorities and their delegates and / or auxiliaries and with counterparties, also for the purpose of certifying that said relationships are carried out in compliance with the principles of the Eni Code of Ethics;
  - the role of the legal structure in relation to the actions to be taken in order to comply with the requests of the Judicial Authorities and their delegates and / or auxiliaries, as well as an adequate verification process by the corporate functions responsible for the matter;
  - specific reporting flows in relation to judicial events of particular importance;
  - an obligation on the part of the person concerned to inform the 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:
- the methods and the parameters for the economic evaluation of the operation / initiative;
  - in case of payment or recognition of ancillary expenses<sup>22</sup> connected to the operation:

<sup>21</sup> Alternative disputes resolution proceedings, including civil and commercial mediation.

<sup>22</sup> "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.).

- 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 behavioral 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 (so called entertainment 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 credit<sup>23</sup> (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 trade's 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;

<sup>23</sup> "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;
- d) the establishment of criteria and methods for the identification of materials to be disposed of or to be sold.

**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**      **Concession's agreement sales:** adoption of one or more regulatory and / or organizational procedures that, within reference to the negotiation and finalization 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 received offers;
- c) the elaboration of the contract draft, with the possible support of competent corporate function;
- d) the authorization of the contract in line with the system of authority;
- e) compliance with the laws / regulations / ethical conducts applicable to the relations with competitors;
- f) monitoring of the exercise and fulfillment of any residual rights and obligations to complete the transaction.

**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 analyzing 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 analyzing, with the support of competent functions, the information necessary for reporting on subsidies, grants, loans, insurances or guarantees;
- f) the approval from adequate authorization 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 proceedings<sup>24</sup>:** 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 authorization 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 behavioral 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 authorization of the contract in line with adequate authorization levels.

<sup>24</sup> Alternative disputes resolution proceedings, including civil and commercial mediation.



- C034 Conflicts of interest:** adoption of one or more regulatory and / or organizational procedures that, in case of conflicts of interest between the Company's representatives and the third party provide the obligation to report them and to refrain from the contract negotiation / management, delegating it to another subject / unit.
- C035 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 formalization, with possible support of the Company 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 (including any required authorizations / certifications), good reputation and any cases of incompatibility provided for by the laws in force, 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.
- C036 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, analyzing 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.

- C037 Acquisition, sale and lease of companies / business units and other assets / acquisition or sale of shareholdings and / or sale and acquisition of real estate and investment management:** adoption of one or more regulatory and / or organizational procedures which, in relation reference to the acquisition, sale and lease of companies / business units and other assets / acquisition or sale of shareholdings and / or sale and acquisition of real estate and investment management, provide for:
- a) the formal verification of the activities provided for by law preparatory, concurrent and subsequent to the transfer transaction involving assets subject to cultural restrictions;
  - b) the methods and the parameters for the economic evaluation of the transaction;
  - c) in case of payment or recognition of ancillary expenses connected to the transaction<sup>25</sup>:
    - i) a clear identification of the 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;
  - 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 behavioral rules in the management of the activities from the third party, and the activities to be undertaken in case of possible deviations;
  - e) the drafting of the contract draft, with the possible support of competent corporate function;
  - f) the authorization of the contract in line with the system of authority.

- C039 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 credit<sup>26</sup> (for sales operations only) to counterparties and definition

<sup>25</sup> "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.).

<sup>26</sup> Granting credit" means the establishing of limits of the lines of credit to the counterparty.

- 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) standardized 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 authorization levels;
  - i) post-operation control over the alignment of the actual trade's 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 / sub-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.

**CNB1**      **Management of import and export activities:** adoption of one or more regulatory and / or organizational 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 (e.g., 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;
- e) in case of export, verification of the consistency of the order with respect to what is prepared for shipment.

**CNB2**      **Logistics and goods transport management:** adoption of one or more regulatory and / or organizational procedures that, with reference to logistics and goods transport management 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 (e.g., 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;
- e) the verification of the consistency of the transport / accompanying documents required by law / regulations (limited to what Company manages).

**CR1 Designation and appointment of Administration<sup>27</sup> and Control<sup>28</sup> corporate bodies of companies and consortia participated by the Company, as well as appointment of the management<sup>29</sup> 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 the Company's representatives 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;

<sup>27</sup> The "Board of Directors" means the Board of Directors, Sole Director or equivalent body established in Italy or abroad, which is responsible for managing the Company.

<sup>28</sup> The "Board of Directors" means the Board of Directors, Sole Director or equivalent body established in Italy or abroad, which is responsible for managing the Company.

<sup>29</sup> The "Company's management" means the first reports of the Chief Executive Officer, the Directors and the attorneys 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 member of Supervisory Board 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 Supervisory Board 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 member of Supervisory Board;
- 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 emergency's 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 relevant legal function in the definition of specific terms, that give the counterparty the responsibility:

- for obtaining licenses by the Public Authority in order to import, transport, possess explosive products in line with the provisions of law;

- 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.

- 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. 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 assets<sup>30</sup>:** 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.
- 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;
  - c) to be adequately disseminated to employees and to the third parties concerned<sup>31</sup>;
  - 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 based on the Management System Guideline HSE, on new regulations and on laws, etc.).

<sup>30</sup> Intended as logic asset such as computer software.

<sup>31</sup> Individuals or groups concerned, involved or influenced by the performances of an organization in the field of environment, health and safety.



- 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.
- 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 documentation<sup>32</sup> (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**      **Evaluation of risks in working places:** the documentation about Health and Security (e.g., document of evaluation of risk and / or any other documentation that belonged to the health and security system) must provide:
- 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;

<sup>32</sup> 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.).

- 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 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;
- f) the identification of representative tasks of the activities performed by the employees;
- g) the census and characterization of chemicals and equipment and heavy machines;
- h) 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;
- i) the formalization of the prevention and protection measures to be adopted, and personal protective equipment, following the assessment.
- j) The program of measures deemed appropriate to ensure the improvement of security levels over time.

### 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 account the requests of interested parties<sup>33</sup>, with particular reference to natural habitats, animals and plant species, to restricted areas<sup>34</sup>, 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;

<sup>33</sup> Individuals or groups concerned, involved or influenced by the performances of an organization in the field of environment, health and safety.

<sup>34</sup> "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.

- 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;
- 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).

**HSE10**      **Organization and Responsibilities - Employer:** Existence of a suitable instrument to identify the employer figure and its powers and obligations.

**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;

In addition, the system of delegation of functions is such as to ensure, in the delegated person, the existence of:

- 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 force, shall<sup>35</sup>:

- 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 reference to the prevention and protection service (PPS) provided by the legislation in force, shall<sup>36</sup>:

- 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 force, shall<sup>37</sup>:

- 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.

<sup>35</sup> This figure is provided in the Legislative Decree, no. 81/08.

<sup>36</sup> This figure is provided in the Legislative Decree, no. 81/08.

<sup>37</sup> This figure is provided in the Legislative Decree no. 81/08 and Legislative Decree no. 624/96.

- 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 force, shall<sup>38</sup>:
- provide for a formal appointment and for the traceability of the formal acceptance of the task by the Supervisor and Manager in charge;
  - define, considering the relevant activity, the specific requirements that, in compliance with the legal provisions on the matter, must characterize such roles;
  - 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 workers in charge of implementing the emergency, fire prevention and first aid measures provided by the legislation in force, shall<sup>39</sup>:
- 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;
  - define, considering the relevant activity, the specific requirements that, in compliance with the legal provisions on the matter, must characterize such roles;
  - 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 sites<sup>40</sup>:** 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:
- 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;
  - define, considering the relevant activity, the specific requirements that, in compliance with the legal provisions on the matter, must characterize such roles;
  - provide for the traceability of the controls carried out over the possession of the requisites set by applicable legislation;
  - ensure the definition of information flows from the Responsible of the Works and the Coordinators, CSP E CSE, towards the client.

<sup>38</sup> This figure is provided in the Legislative Decree no. 624/96.

<sup>39</sup> This figures are provided in the Legislative Decree no. 81/08.

<sup>40</sup> Any place where construction or civil engineering work is carried out, the list of which is given in Annex X to Legislative Decree no. 81/08.

- 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:
- roles, responsibilities and conditions for the periodical information from the relevant departments to workers, regarding health, safety and environment issues applicable to their activities;
  - 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.
- HSE21**      **Personal protective equipment (PPE):** adoption of one or more regulatory and / or organizational procedures that, with reference Personal protective equipment (PPE) provide:
- 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;
  - identify the rules of use and a correct disclosure for usage and keeping their efficiency to the workers;
  - 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:
- roles, responsibilities and modalities for the definition and approval of health, safety and environment training needs;
  - roles, responsibilities and conditions for providing workers with training on risks, hazards, measures, procedures, roles and instructions for use;
  - 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.);
  - the training framework, contents and conditions according to the role within the organizational structure;
  - 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 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, for ships, these instruments define roles, responsibilities, methods and criteria for:

- 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.

**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) expenditures in HSE.

**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) identification<sup>41</sup>, 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 certificated 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 avoiding mixing<sup>42</sup> 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;

<sup>41</sup> 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 no. 152/06).

<sup>42</sup> Mixing includes the diluting of dangerous substances.

- 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 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) contingency plans, which define roles, responsibilities and measures for prevention, protection and control in the event of an emergency, in order to manage such events, mitigate their effects, and avoid risks to health, safety, population or deterioration of the environment;
- c) the methods of intervention of the workers responsible for the implementation of fire prevention measures, evacuation of all the subjects present on the site, in case of serious and immediate danger and first aid, with abandonment the workplace and / or danger zone;
- 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 parties<sup>43</sup>;
- 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;
- 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 lifecycle<sup>44</sup> (e.g., plants,

<sup>43</sup> Individuals or interested groups involved or influenced by an organization's performances related to the environment, health and safety.

<sup>44</sup> "Lifecycle" includes all phases of life of a plant including, other than its service life, its dismissal.

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 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.

**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 assets – contractual clauses<sup>45</sup>:** 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 assets – 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.

**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 Expert<sup>46</sup>, as provided applicable law;

<sup>45</sup> "Holders of rights on Company assets" shall mean third party subjects of the Company, 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.

<sup>46</sup> 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.



- 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:

- 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.

**IC1**      **Management of the Intellectual Property and of the trademark's 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 trademark's 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 trademark's portfolio;
- c) operative modes related to the protection of the Intellectual Property and of the trademark's portfolio (which includes, among others the assessment of requirements for patentability of the

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Normally, the appointment of the Qualified Expert is not required for TENORM (Technologically Enhanced Naturally Occurring Radioactive Materials).

Intellectual Property and for registration of the trademark's 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 relevant 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:
  - 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.

**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.

- 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) 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 another 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 Adopt controls in order to prevent:
- unauthorized access, damage, and interference to the premises and the assets therein by securing areas and equipment with particular attention to the premises dedicated to directly operated data centers;
  - damage and interface to equipment that provides 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 involvement of the relevant legal structure on 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.
- ICT20 Management of activities related to networks / Information systems and information services related to the National Cyber Security Perimeter:** adoption of one or more regulatory and / or organizational instruments that, with regard to the management of activities related to compliance with the applicable cybersecurity regulations, provide for:
- a) the formal definition of the criteria underlying the establishment of a specific list of networks / information systems / information services under the responsibility of the entity, the malfunctioning / interruption (even partial) or improper use of which may result in damage to national security;
  - b) the definition of roles and responsibilities in relation to the establishment and management of this list, including its updating at least once a year;
  - c) the preparation of specific instructions for the management of networks / information systems / computer services under the responsibility of the unit, the malfunction / interruption (even partial) or improper use of which may result in damage to national security;
  - d) the transmission of the list of networks / information systems / computer services, including the relevant architecture and components, to the competent bodies by the persons with the necessary powers, within the limits of the law and in the manner provided for by the regulations in force;
  - e) the definition of procedures for notifying the competent Authorities of any incidents affecting networks / information systems /

information services, within the limits of the law and in the manner provided for by the regulations in force;

- f) the procedures for notifying the competent Authorities of the possible procurement of ICT goods, systems and services included in the list of ICT goods and falling within the categories defined in the applicable regulations, as well as of the cooperation with the competent Authorities for the purpose of hardware and software testing activities;
- g) the inclusion in calls for tender and contracts of clauses providing for the possibility of suspending or terminating the contract in the event of a negative outcome of the hardware and software tests carried out by the competent Authorities.

**ICT21 Management of business continuity of networks / information systems / information services referred to in the National Cyber Security Perimeter:** adoption of one or more regulatory and / or organizational instruments that, with respect to the management of activities related to the business continuity of networks, information systems and information services from the malfunction / interruption (even partial), or misuse of which may result security breach, provide for the implementation of measures (published by the relevant Authorities) related to:

- a) the policies and procedures used to prioritize events;
- b) to the stages of implementation of the plans;
- c) the roles and responsibilities of personnel;
- d) the communication and the reporting procedures;
- e) the recovery plan, that shall include, as a minimum, the processes and procedures necessary to restore the normal operation of ICT assets affected by a cyber security incident.

**ICT22 Management of the business continuity of the networks / information systems / information services referred to in the National Cyber Security Perimeter:** adoption of one or more regulatory and / or organizational tools that, with reference to the management of activities pertaining to the business continuity of networks, information systems and information services from the malfunction / interruption (even partial), or improper use of which security prejudice may result, provide for the transposition of measures (disclosed by the competent Authorities) regarding: The adoption of one or more regulatory and / or organizational instruments that, with respect to the management of activities related to the business continuity of networks, information systems and information services, the malfunction / interruption (even partial) or misuse of which may result in a security breach, provide for the implementation of measures (published by the competent Authorities) related to:

- a) the policies and procedures used to prioritize events;
- b) the stages of implementation of the plans;
- c) the roles and responsibilities of personnel;



- d) the communication and reporting procedures;  
the recovery plan, which shall include, as a minimum, the processes and procedures necessary to restore the normal operation of ICT assets affected by a cyber security incident.

**ICT23 Management of training related to the management of networks / information systems / computer services within the National Cyber Security Perimeter:** adoption of one or more regulatory and / or organizational instruments which, with regard to training and exercises related to the management of networks, information systems and computer services under the responsibility of the organization, the failure / disruption (even partial) or misuse of which could result in damage to national security, provide for:

- a) the identification of those responsible for the design, implementation and operation of applications, systems and networks used to provide IT services;
- b) awareness-raising (information and education) through appropriate initiatives on the principles, rules and working methods of cybersecurity, including appropriate tracking of the initiatives undertaken (e.g. exercise logs, etc.);
- c) adopt the necessary measures to ensure compliance with the rules on the management of information system administrators;
- d) periodically reviewing the level of awareness of cybersecurity risks and threats among staff and monitoring training activities.

**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 Eni<sup>47</sup> and the identification of the parties responsible for the evaluation of the inside nature of the information;
- b) behavioral obligations related to possible operations performed by those who perform administrative, control or management functions at Eni (as issuer and / or emission allowance market participant) and persons closely associated with them ("Managers' Transactions") on:
  - i) Eni shares or debt instruments, or derivative instruments, or other financial instruments connected to them; or
  - ii) Eni emission allowances or Eni auction products on the basis of the emission allowances or the related derivative instruments;
- 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;

<sup>47</sup> For "inside information of Eni" we mean the inside information that, although it may arise in the subsidiary Company, directly concerns the issuer Eni., its financial instruments, or that concerns Eni S.p.A. as a participant in the emission allowance market.

- 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;
- 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 Eni 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 Eni;
- d) information towards those persons who have access to inside information of Eni, about the legal obligations that derive from having access to inside information of Eni and possible sanctions in case of abuse of the inside information of Eni 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;
- 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.
- 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) standardized contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control / ethical and behavioral 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 provisions in order to provide the ban on the acquisition, use, diffusion and / or sale of pedo-pornographic material;
- b) standardized contractual clauses in relation to nature and typology of contract, including those clauses aimed at respecting the principles of control / ethical and behavioral 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 the Company, provide for:

- a.1) 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, eventually offered to employees with reference to the performance of contractual services;
- a.2) compliance with 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.

**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 an internal control system over financial reporting, as well as for the assessment of its adequacy and effective operation in order to pursue completeness, the correctness, reliability and clarity of the information communicated to the market on the situation, results and prospects of the Company, in accordance with the applicable legal provisions (e.g. Sarbanes Oxley Act, Law 262 of 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, Finance & Administration Manager, Supervisory Board, Control and Risk Committee and:** adoption of one or more regulatory and / or organizational procedures providing for regular meetings between:

- the external audit firm and the Supervisory Board;
- 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, Supervisory Board and Control and Risk Committee<sup>48</sup>:** adoption of

<sup>48</sup> Where existing

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, Supervisory Board and Control and Risk Committee<sup>49</sup>, 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 or derivative instruments or other related financial instruments;
- c) behavioral obligations related to possible operations performed by those who perform administrative, control or management functions at Eni (as issuer and / or emission allowance market participant) and persons closely associated with them ("Managers' Transactions") on:
  - i) Eni shares or debt instruments, or derivative instruments, or other financial instruments connected to them;
  - ii) Eni emission allowances or Eni auction products of Eni on the basis of the emission allowances or the related derivative instruments;
- d) the definition of formalized criteria governing the correct formation of the price of financial instruments;
- 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

**Mergers, demergers, transformations and operations on share capital and destination of profits:** adoption of one or more regulatory and / or organizational procedures governing the drafting of the documentation from corporate of group's relevant department as well as the approval by the Shareholders Meeting / Board of Directors of:

- the increase and reduction of share capital,
- the distribution of interim dividends and reserves,
- the acquisition or transfer of equity shares,

<sup>49</sup> Where existing



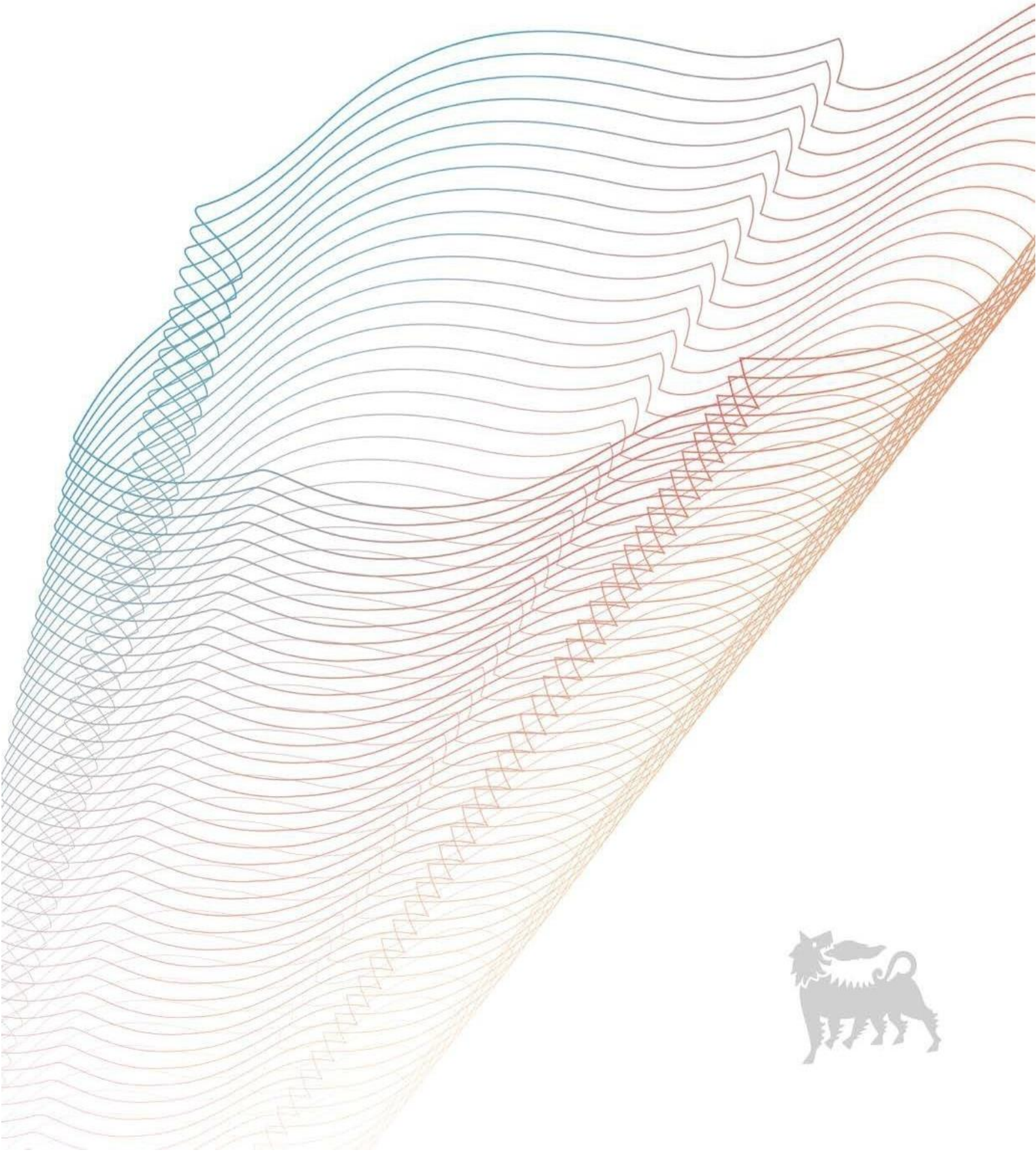
- the return of contributions,
- the execution of mergers, de-mergers and business transformations.

- 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.
- RT1 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.
- 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.

### **3. Sensitive Activities and Control Standards - Representation by Families of Offence**



3. Sensitive Activities and Control Standards –representation by Families of Offence<sup>50</sup>

Sensitive Activity <sup>51</sup>	Family of Offence														
	CO	TE	RS	PI	MA	CR	SSL	AMB	ICT	IC	RT	DA	CNB	BC	SP
1.Negotiation and finalization of sales contracts also through organization or participation in competitive procedures															
2.Negotiation, finalization and management of agreements aimed at the acquisition / renegotiation / renewal of concession agreements															
3.Negotiation and finalization aimed at the transfer of concessions															
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)															
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															

<sup>50</sup> **CO** = corruption crimes, also among private parties, and other offences against Public Administration; **TE** = crimes for purposes of terrorism, subversion of the democratic order, laundering, as well as self-laundering of the proceeds of crime; **RS** = corporate crimes; **PI** = crimes against individual personality and to crimes of employing a foreign citizen without a valid residence permit; **MA** = market abuse crimes/administrative misdemeanors; **CR** = organized crimes - transnational crimes and offences aimed at impeding law enforcement; **SSL** = 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; **AMB** = environmental crimes; **ICT** = cybercrimes and unlawful data processing; **IC** = counterfeiting offences and crimes against industry and trade; **RT** = tax crimes; **DA** = copyright crimes; **CNB** = smuggling crimes; **BC** = crimes against cultural heritage and landscape; **SP** = crimes related to the use of non-cash payment instruments.

<sup>51</sup> Following the Risk Assessment activities, the Sensitive Activities highlighted in grey are considered as not applicable to the Company

Sensitive Activity	Family of Offence														
	CO	TE	RS	PI	MA	CR	SSL	AMB	ICT	IC	RT	DA	CNB	BC	SP
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 / inspections															
11.Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks / inspections															
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, finalization 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 finalization of the related contracts															

Sensitive Activity	Family of Offence														
	CO	TE	RS	PI	MA	CR	SSL	AMB	ICT	IC	RT	DA	CNB	BC	SP
20.Management of offered / received gifts and hospitality															
21.Selection of the beneficiaries, definition and implementation of no-profit initiatives and social projects															
23.Selection of the partners, negotiation and finalization of sponsorship contracts															
24.Management of trading and shipping activities: selection of counterparties and products, negotiation and finalization 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															
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 and investments management															
32.Negotiation and finalization of contracts related to real estate and registered movable property															

Sensitive Activity	Family of Offence														
	CO	TE	RS	PI	MA	CR	SSL	AMB	ICT	IC	RT	DA	CNB	BC	SP
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 Partners, firm of auditors, Supervisory Board and Control and Risk Committee															
39.Mergers, demergers, transformations and 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 the Company, in subsidiary companies listed on Italian regulated markets or other European Union markets or with stocks relevantly spread among the public, as well as those subject to the supervisory by Central Bank of Italy, Consob and IVASS															



Sensitive Activity	Family of Offence														
	CO	TE	RS	PI	MA	CR	SSL	AMB	ICT	IC	RT	DA	CNB	BC	SP
43.Management of inside information and release of information to the public / financial community															
44.Management of financial instruments transactions															
46.Management of spot commodity contracts															
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 Administration and Control corporate bodies of companies and consortia participated by the Company, as well as appointment of the management of the Company															
52.Management of physical access to headquarter offices, production and extraction sites															
53.Management of activities related to the armed security															
54.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															
58.Gestione delle attività formative															

Sensitive Activities	Family of Offence														
	CO	TE	RS	PI	MA	CR	SSL	AMB	ICT	IC	RT	DA	CNB	BC	SP
60. Access to a computer or telematic system and / or underlying infrastructure of a third party (including for the purpose of transferring money, monetary value or virtual currency) or of the Company and / or 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															
66.Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system															
85.Management of contracts and management of relationship with private entities															

Sensitive Activity	Family of Offence														
	CO	TE	RS	PI	MA	CR	SSL	AMB	ICT	IC	RT	DA	CNB	BC	SP
86.Planning of the health, safety and environment management system															
87.Support in the implementation of the health, safety and environment management system															
88.Operational activities of the health, safety and environment management system															
89.Performance evaluation of the health, safety and environmental management system															
90.Improvement of the health, safety and environment management system															
91.Management of obligations related to the National Cyber Security Perimeter															
92.Management and of disposal of cultural goods.															

**3.1. Corruption offences, also among private parties, and other offences against Public Administration**

<b>CO</b>		<b>Specific Control Standards</b>																																																	
<b>Sensitive Activity</b>	<b>CO1</b>	<b>CO2</b>	<b>CO3</b>	<b>CO4</b>	<b>CO7</b>	<b>CO8</b>	<b>CO9</b>	<b>CO10</b>	<b>CO11</b>	<b>CO12</b>	<b>CO13</b>	<b>CO14</b>	<b>CO15</b>	<b>CO16</b>	<b>CO17</b>	<b>CO18</b>	<b>CO19</b>	<b>CO20</b>	<b>CO22</b>	<b>CO23</b>	<b>CO24</b>	<b>CO25</b>	<b>CO26</b>	<b>CO28</b>	<b>CO30</b>	<b>CO31</b>	<b>CO32</b>	<b>CO33</b>	<b>CO34</b>	<b>CO35</b>	<b>CO36</b>	<b>CO37</b>	<b>CO39</b>	<b>CO41</b>	<b>ICT1</b>	<b>ICT2</b>	<b>ICT3</b>	<b>ICT8</b>	<b>ICT18</b>	<b>ICT20</b>	<b>ICT21</b>	<b>ICT22</b>	<b>ICT23</b>	<b>BC1</b>							
1.Negotiation and finalization of sales contracts also through organization or participation in competitive procedures																																																			
2.Negotiation, finalization and management of agreements aimed at the acquisition / renegotiation / renewal of concession agreements																																																			
3.Negotiation and finalization aimed at the transfer of concessions																																																			
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)																																																			
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 / inspections																																																			

<u>CO</u>	Specific Control Standards																																																									
Sensitive Activities	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	ICT18	ICT20	ICT21	ICT22	ICT23	BC1														
11.Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks / inspections																																																										
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, finalization 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 finalization of the related contracts																																																										
20.Management of offered / received gifts and hospitality																																																										
21.Selection of the beneficiaries, definition and implementation of no-profit initiatives and social projects																																																										
23.Selection of the partners, negotiation and finalization of sponsorship contracts																																																										
24.Management of trading and shipping activities: selection of counterparties and products, negotiation and finalization 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																																																										

*Processes, Sensitive Activities and Specific Control Standards of Model 231*

CO	Specific Control Standards																																																		
Sensitive Activity	C01	C02	C03	C04	C07	C08	C09	C010	C011	C012	C013	C014	C015	C016	C017	C018	C019	C020	C022	C023	C024	C025	C026	C028	C030	C031	C032	C033	C034	C035	C036	C037	C039	C041	ICT1	ICT2	ICT3	ICT8	ICT1	ICT2	ICT2	ICT2	ICT2	BC1							
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 and investments management																																																			
32. Negotiation and finalization of contracts related to real estate and registered movable property																																																			
43. Management of inside information and release of information to the public / financial community																																																			
54. 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																																																			
58. Management of training activities																																																			
65. Assignment and utilization of ICT resources for individual use by internal and external users																																																			
85. Management of contracts and management of relationship with private entities																																																			
91. Management of obligations related to the National Cyber Security Perimeter																																																			
92. Management and disposal of cultural goods.																																																			

### 3 Sensitive Activities and Specific Control Standards –Representation by Families of Offence

#### 3.2. Crimes for purposes of terrorism, subversion of the democratic order, laundering, as well as self-laundering of the proceeds of crime

TE	Specific Control Standards																																																	
	C01	C02	C03	C04	C07	C08	C09	C10	C11	C12	C13	C14	C15	C16	C18	C19	C22	C23	C24	C25	C26	C28	C30	C32	C34	C35	C36	C37	C39	ICT5	ICT7	ICT8	ICT10	ICT12	ICT14	ICT16	ICT19	IC1	IC2	TE1										
1.Negotiation and finalization of sales contracts also through organization or participation in competitive procedures																																																		
2.Negotiation, finalization and management of agreements aimed at the acquisition / renegotiation / renewal of concession agreements																																																		
3.Negotiation and finalization aimed at the transfer of concessions																																																		
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)																																																		
14.Management of bank accounts, collections, payments and petty cash																																																		
16.Selection of the partners, negotiation, finalization 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																																																		
20.Management of offered / received gifts and hospitality																																																		
21.Selection of the beneficiaries, definition and implementation of no-profit initiatives and social projects																																																		
23.Selezione dei partner, negoziazione e stipula dei contratti di sponsorizzazione																																																		



<b>TE</b>	<b>Specific Control Standards</b>																																													
<b>Sensitive Activity</b>	<b>C01</b>	<b>C02</b>	<b>C03</b>	<b>C04</b>	<b>C07</b>	<b>C08</b>	<b>C09</b>	<b>C010</b>	<b>C011</b>	<b>C012</b>	<b>C013</b>	<b>C014</b>	<b>C015</b>	<b>C016</b>	<b>C018</b>	<b>C019</b>	<b>C022</b>	<b>C023</b>	<b>C024</b>	<b>C025</b>	<b>C026</b>	<b>C028</b>	<b>C030</b>	<b>C032</b>	<b>C034</b>	<b>C035</b>	<b>C036</b>	<b>C037</b>	<b>C039</b>	<b>ICT5</b>	<b>ICT7</b>	<b>ICT8</b>	<b>ICT10</b>	<b>ICT12</b>	<b>ICT14</b>	<b>ICT16</b>	<b>ICT19</b>	<b>IC1</b>	<b>IC2</b>	<b>TE1</b>						
24.Management of trading and shipping activities: selection of counterparties and products, negotiation and finalization 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																																														
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 and investments management																																														
32.Negotiation and finalization of contracts related to real estate and registered movable property																																														



TE		Specific Control Standards																																																
Sensitive Activity	HSE1	HSE2	HSE3	HSE4	HSE5	HSE6	HSE8	HSE9	HSE10	HSE11	HSE12	HSE13	HSE14	HSE15	HSE16	HSE18	HSE19	HSE20	HSE21	HSE22	HSE23	HSE24	HSE25	HSE26	HSE27	HSE28	HSE29	HSE30	HSE31	HSE32	HSE33	HSE34	HSE35	HSE36	HSE37	HSE38	HSE39	HSE40	HSE41	HSE42	HSE43	HSE44	HSE45	HSE46	HSE47	HSE48				
86.Planning of the health, safety and environment management system																																																		
87.Support in the implementation of the health, safety and environment management system																																																		
88.Operational activities of the health, safety and environment management system																																																		
89.Performance evaluation of the health, safety and environmental management system																																																		
90.Improvement of the health, safety and environment management system																																																		

## 3.3. Corporate Offences

RS	Specific Control Standards												
	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													
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 / 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 Partners, firm of auditors, Supervisory Board and Control and Risk Committee													
39. Mergers, demergers, transformations and operations on share capital and destination of profits													
40.Notification, drafting, participation, carrying out and reporting of Shareholders' meetings and Board of Directors' meetings													

<u>RS</u>	Specific Control Standards												
Sensitive Activity	CO17	CR1	IC3	RS1	RS2	RS3	RS4	RS5	RS7	RS8	RS9	RS10	RS11
41.Holding of administrative offices, even by employees of the Company, in subsidiary companies listed on Italian regulated markets or other European Union markets or with stocks relevantly spread among the public, as well as those subject to the supervisory by Central Bank of Italy, Consob and IVASS													
51.Designation, appointment and carrying out of Administration and Control corporate bodies of companies and consortia participated by the Company, as well as appointment of the management of the Company													
56.Management of internal and external corporate communication													

## 3.4. Offences against individual personality and to offenses of employing a foreign citizen without a valid residence permit

PI	Specific Control Standards																				
	CO1	CO2	CO8	CO10	CO16	CO22	CO34	CO35	CO39	ICT5	ICT7	ICT8	ICT10	ICT12	ICT14	ICT16	ICT19	PI1	PI2	PI3	
Sensitive Activity																					
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)																					
16.Selection of the partners, negotiation, finalization 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 finalization of the related contracts																					
21.Selection of the beneficiaries, definition and implementation of no-profit initiatives and social projects																					
23.Selection of the partners, negotiation and finalization of sponsorship contracts																					
24.Management of trading and shipping activities: selection of counterparties and products, negotiation and finalization of contracts																					

<u>PI</u>	Specific Control Standards																				
	CO1	CO2	CO8	CO10	CO16	CO22	CO34	CO35	CO39	ICT5	ICT7	ICT8	ICT10	ICT12	ICT14	ICT16	ICT19	PI1	PI2	PI3	
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)																					
66. Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system																					
85. Management of contracts and management of relationship with private entities																					



## 3.5. Offences of market abuse

<u>MA</u>  Sensitive Activity	Specific Control Standards						
	MA1	MA2	MA3	MA4	MA5	MA6	RS8
43.Management of inside information and release of information to the public / financial community							
44.Management of financial instruments transactions							
46.Management of spot commodity contracts							









### 3.7. 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

SSL	Specific Control Standards																																				
Sensitive Activity	CO2	CO10	CO16	CO34	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		
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)																																					
52.Management of physical access to headquarter offices, production and extraction sites																																					
85.Management of contracts and management of relationship with private entities																																					
86.Planning of the health, safety and environment management system																																					
87.Support in the implementation of the health, safety and environment management system																																					
88.Operational activities of the health, safety and environment management system																																					
89.Performance evaluation of the health, safety and environmental management system																																					
90.Improvement of the health, safety and environment management system																																					

## 3.8. Environmental offenses

<b>AMB</b>		<b>Specific Control Standards</b>																																				
<b>Sensitive Activity</b>	<b>CO2</b>	<b>CO10</b>	<b>CO16</b>	<b>CO34</b>	<b>HSE1</b>	<b>HSE2</b>	<b>HSE3</b>	<b>HSE4</b>	<b>HSE6</b>	<b>HSE8</b>	<b>HSE9</b>	<b>HSE11</b>	<b>HSE19</b>	<b>HSE20</b>	<b>HSE22</b>	<b>HSE23</b>	<b>HSE24</b>	<b>HSE25</b>	<b>HSE26</b>	<b>HSE27</b>	<b>HSE29</b>	<b>HSE30</b>	<b>HSE31</b>	<b>HSE32</b>	<b>HSE33</b>	<b>HSE34</b>	<b>HSE35</b>	<b>HSE36</b>	<b>HSE37</b>	<b>HSE38</b>	<b>HSE39</b>	<b>HSE40</b>	<b>HSE41</b>	<b>HSE42</b>	<b>HSE45</b>	<b>HSE46</b>	<b>HSE47</b>	<b>HSE48</b>
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)																																						
85.Management of contracts and management of relationship with private entities																																						
86. Planning of the health, safety and environment management system																																						
87. Support in the implementation of the health, safety and environment management system																																						
88. Operational activities of the health, safety and environment management system																																						
89. Performance evaluation of the health, safety and environmental management system																																						
90.Improvement of the health, safety and environment management system																																						

## 3.9. Cybercrimes and unlawful data processing

ICT	Specific Control Standards																										
	C03	C010	C013	C017	C034	C036	ICT1	ICT2	ICT3	ICT5	ICT6	ICT7	ICT8	ICT10	ICT11	ICT12	ICT14	ICT16	ICT17	ICT18	ICT19	ICT20	ICT21	ICT22	ICT23		
Sensitive Activity																											
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)																											
6. Management of relationships with public authorities and Supervisory Authorities for the necessary fulfillment, as well as to any consequent checks / inspections																											
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 and / or underlying infrastructure of a third party (including for the purpose of transferring money, monetary value or virtual currency) or of the Company and / or access and IT management of documents with evidentiary value by internal and external users																											



<u>ICT</u>	Specific Control Standards																								
Sensitive Activity	C03	C010	C013	C017	C034	C036	ICT1	ICT2	ICT3	ICT5	ICT6	ICT7	ICT8	ICT10	ICT11	ICT12	ICT14	ICT16	ICT17	ICT18	ICT19	ICT20	ICT21	ICT22	ICT23
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																									
85.Management of contracts and management of relationship with private entities																									
91.Management of obligations related to the National Cyber Security Perimeter																									

## 3.10. Counterfeiting crimes and crimes against industry and trade

IC	Specific Control Standards													
	CO2	CO10	CO12	CO13	CO14	CO15	CO16	CO28	CO30	DA1	IC1	IC2	IC3	IC4
Sensitive Activity														
1.Negotiation and finalization of sales contracts also through organization or participation in competitive procedures														
2.Negotiation, finalization and management of agreements aimed at the acquisition / renegotiation / renewal of concession agreements														
3.Negotiation and finalization aimed at the transfer of concessions														
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)														
25.Management of logistics and warehouse activities, including transit of goods														
54.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														
85.Management of contracts and management of relationship with private entities														







## 3.12. Copyright crimes

DA	Specific Control Standards																	
	CO10	CO16	DA1	DA2	IC2	IC3	ICT1	ICT2	ICT3	ICT7	ICT8	ICT10	ICT14	ICT16	ICT17	ICT18	ICT19	
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)																		
56.Management of internal and external corporate communication																		
58.Management of training activities																		
60.Access to a computer or telematic system and / or underlying infrastructure of a third party (including for the purpose of transferring money, monetary value or virtual currency) or of the Company and / or 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																		
85.Management of contracts and management of relationship with private entities																		

## 3.13. Smuggling offences

<u>CNB</u>	Specific Control Standards													
	Sensitive Activity	CO2	CO3	CO10	CO13	CO16	CO17	CO26	CO35	CO36	CO39	CNB1	CNB2	IC4
1.Negotiation and finalization of sales contracts also through organization or participation in competitive procedures														
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)														
11.Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks / inspections														
24.Management of trading and shipping activities: selection of counterparties and products, negotiation and finalization of contracts														
25.Management of logistics and warehouse activities, including transit of goods														
85.Management of contracts and management of relationship with private entities														






















## 3.15. Crimes related to the use of non-cash payment instruments

SP  Sensitive Activity	Specific Control Standards								
	CO4	CO7	ICT2	ICT3	ICT6	ICT10	ICT17	ICT18	TE1
14.Management of bank accounts, collections, payments and petty cash									
60.Access to a computer or telematic system and / or underlying infrastructure of a third party (including for the purpose of transferring money, monetary value or virtual currency) or of the Company and / or access and IT management of documents with evidentiary value by internal and external users									
65.Assignment and utilization of ICT resources for individual use by internal and external users									

## 3.16. Sustainable Development Goals- Representation by Family of Offence

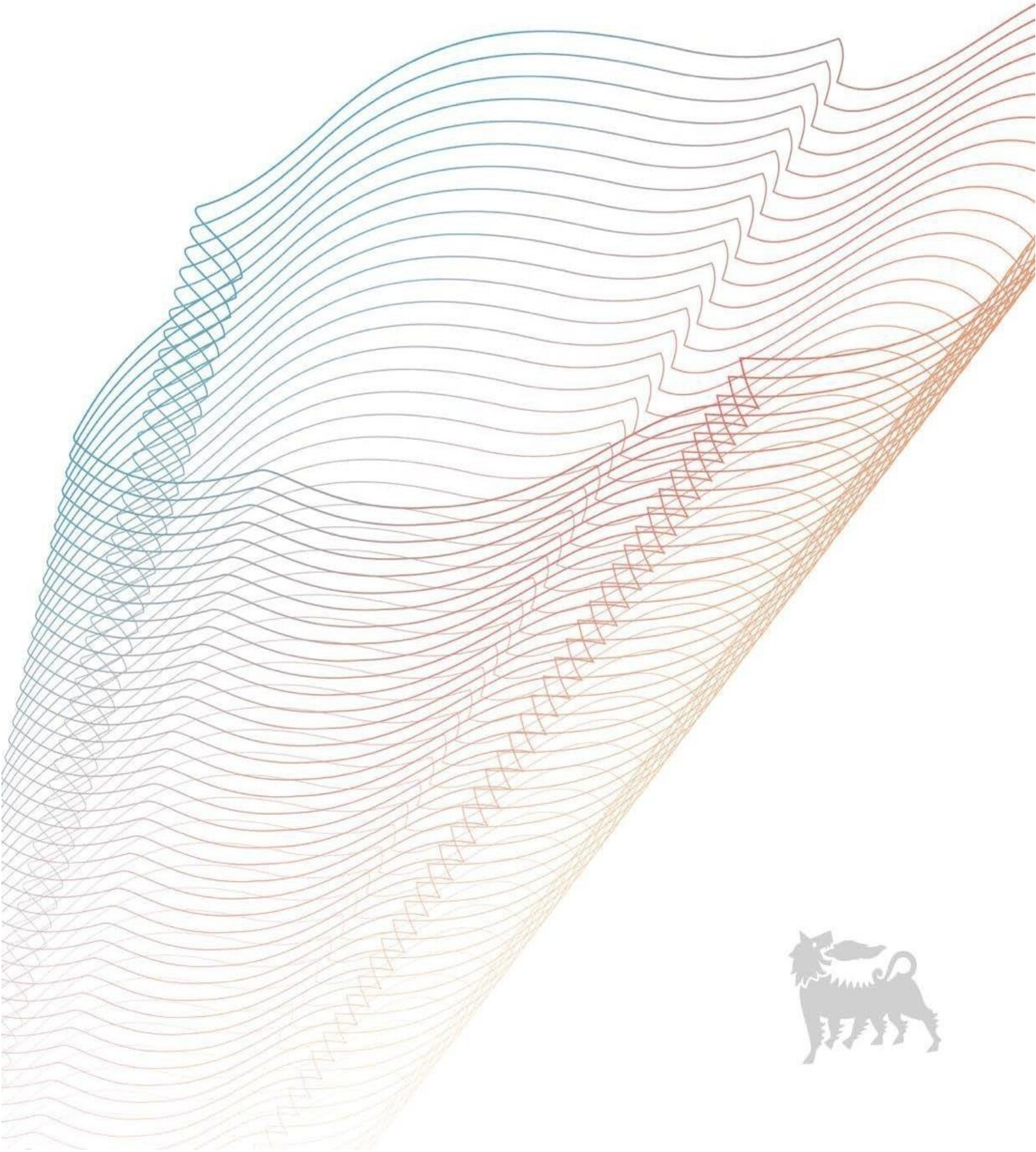
Sustainable Development Goals		Family of Offence														
		CO	TE <sup>52</sup>	RS	PI	MA	CR	SSL	AMB	ICT	IC	RT	DA	CNB	BC	SP
 1. SCONFIDERE LA POVERTÀ 1.No poverty																
 2. SCONFIDERE LA FAME 2.Zero hunger																
 3. SALUTE E BENESSERE 3.Good health and Well-being																
 4. ISTRUZIONE DI QUALITÀ 4.Quality education																
 5. PARITÀ DI GENERE 5.Gender equality																
 6. ACQUA PULITA E SERVIZI IGIENICI-SANITARI 6.Clean water and sanitation																
 7. ENERGIA PULITA E ACCESSIBILE 7.Affordable and cleanenergy																
 8. LAVORO DECENTO E CRESITA ECONOMICA 8.Decent work and economic growth																
 9. IMPRESE, INNOVAZIONE E INFRASTRUTTURE 9.Industry, innovation and infrastructure																
 10. RISORSE UGUALI 10.Reduced inequalities																

<sup>52</sup> The rationale for the intersection with all the Sustainable Development Goals lies in the presence, within the "TE" Family of Offences, of money laundering offenses under Article 25-octies of the Decree.

Sustainable Development Goals		Family of Offence														
		CO	TE <sup>53</sup>	RS	PI	MA	CR	SSL	AMB	ICT	IC	RT	DA	CNB	BC	SP
 11 CITTÀ E COMUNITÀ SOSTENIBILI	11.Sustainable cities and communities															
 12 CONSUMO E PRODUZIONE RESPONSABILI	12.Responsible consumption and production															
 13 LOTTA CONTRO IL CAMBIAMENTO CLIMATICO	13.Climate Action															
 14 VITA SOTT'ACQUA	14.Life below water															
 15 VITA SULLA TERRA	15.Life on land															
 16 PACE, GIUSTIZIA E ISTITUZIONI SOLIDE	16.Peace, justice and strong institutions															
 17 PARTNERSHIP PER GLI OBIETTIVI	17.Partnership for the goals															

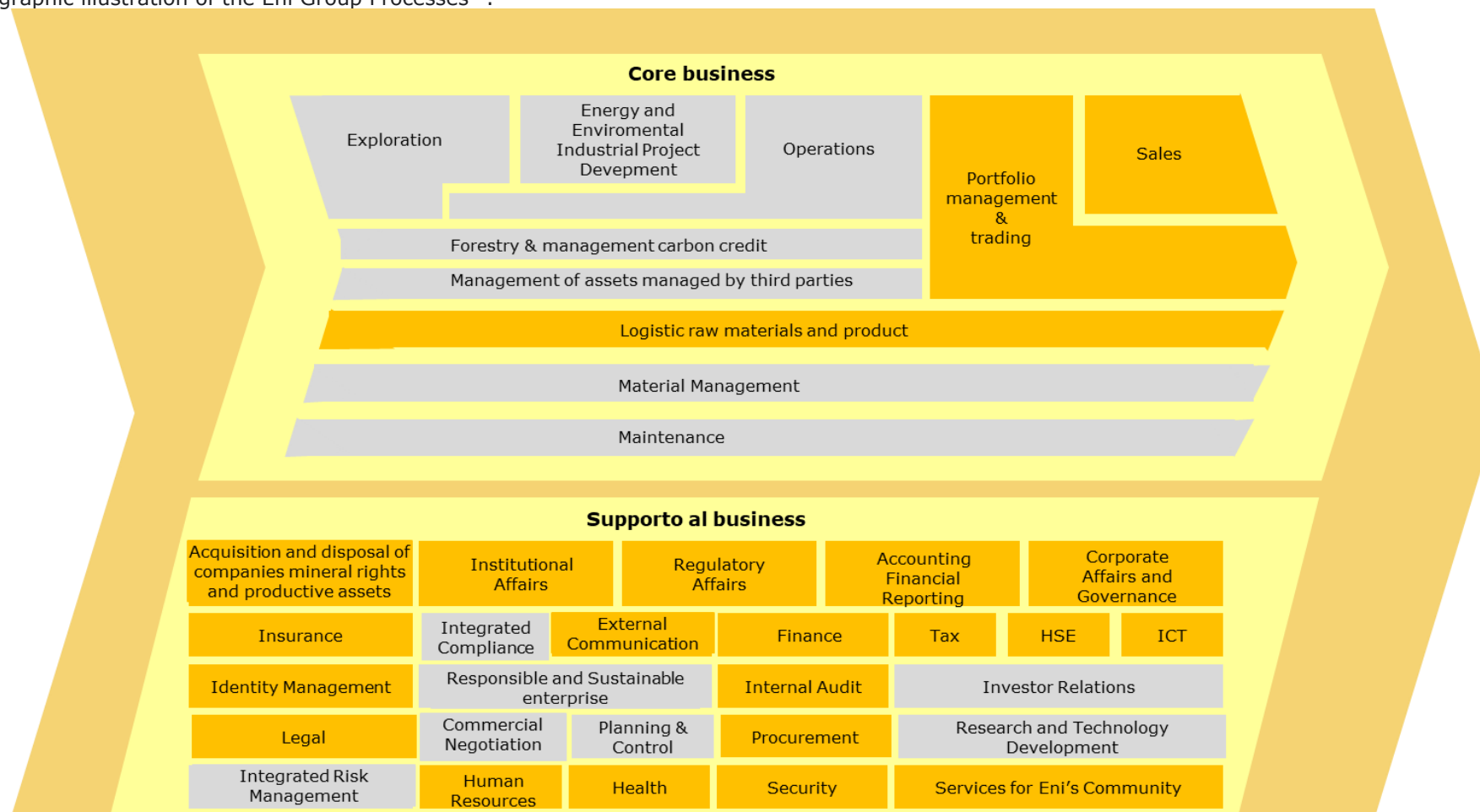
<sup>53</sup> The rationale for the intersection with all the Sustainable Development Goals lies in the presence, within the "TE" Family of Offences, of money laundering offenses under Article 25-octies of the Decree.

## **4. Sensitive Activities and Control Standards - Representation by Processes**



## 4. Sensitive Activities and Control Standards - Representation by Processes

Below is a graphic illustration of the Eni Group Processes<sup>54</sup>.



The following pages show, for each Process listed above, the association with Sensitive Activities and their Specific Control Standards

<sup>54</sup> Following the risk assessment activities, the Sensitive Activities associated with the Processes highlighted in gray were considered as not applicable to the Company.

## 4.1 Acquisition and sale of companies, mining rights and productive assets (M&A)

<u>M&amp;A</u>	Specific Control Standards				
Sensitive Activity	CO3	CO34	CO35	CO37	CR3
31.Acquisition, sale and lease of companies / business units and other set of assets / acquisition or sale of shareholdings and investments management					

### Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

*Processes, Sensitive Activities and  
Specific Control Standards of Model 231*

## 4.2 Institutional Affairs (RIS)

<u>RIS</u>	Specific Control Standards
<b>Sensitive Activity</b>	<b>CO17</b>
13. Institutional relationships and relationships with other members of the Public Administration	

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

*Processes, Sensitive Activities and Specific Control Standards of Model 231*

## 4.3 Regulatory Affairs (ARE)

<u>ARE</u>	Specific Control Standards
Sensitive Activity	CO17
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 / inspections	

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

*Processes, Sensitive Activities and Specific Control Standards of Model 231*



## 4.4 Corporate Affairs and Governance (ASO)

<u>ASO</u>	Specific Control Standards		
	RS7	RS10	RS11
<b>Sensitive Activity</b>			
38.Management of the relationship with Partners, firm of auditors, Supervisory Board and Control and Risk Committee			
40.Notification, drafting, participation, carrying out and reporting of Shareholders' meetings and Board of Directors' meetings			

**Legend**

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

## 4.5 Accounting and financial reporting (AMB)

<u>AMB</u>	Specific Control Standards									
	CO3	CO4	CO7	TE1	RS1	RS2	RS3	RS4	RS5	RS7
<b>Sensitive Activity</b>										
14.Management of bank accounts, collections, payments and petty cash										
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 Partners, firm of auditors, Supervisory Board and Control and Risk Committee										

**Legend**

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

## 4.6 Insurance (INS)

<u>INS</u>	Specific Control Standards														
Sensitive Activity	C02	C03	C016	C033	C034	C035	CR3	CR6	ICT11	ICT12	ICT19	IC2	PI2	PI3	CNB1
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)															

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

## 4.7 Sales (COM)

<u>COM</u>	Specific Control Standards								
	Sensitive Activity	C03	C012	C028	C032	C034	C035	CR3	CNB1
1.Negotiation and finalization of sales contracts also through organization or participation in competitive procedures									
29.Credit management									

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

### 4.8 Integrated Compliance (CI)

With reference to the business process of Integrated Compliance, the associated Sensitive Activities are considered as not applicable to the Company.



## 4.9 External Communication (COE)

<u>COE</u>	Specific Control Standards			
	CO36	IC3	PI2	DA1
Sensitive Activity				
56.Management of internal and external corporate communication				

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

### 4.10 Exploration (ESP)

With reference to the business process of Exploration, the associated Sensitive Activities are considered as not applicable to the Company.



## 4.11 Finance (FIN)

<b>FIN</b>	<b>Specific Control Standards</b>							
	<b>Sensitive Activity</b>	<b>C03</b>	<b>C04</b>	<b>C07</b>	<b>C032</b>	<b>TE1</b>	<b>RS8</b>	<b>RS9</b>
14.Management of bank accounts, collections, payments and petty cash								
29.Credit management								
39.Mergers, demergers, transformations and operations on share capital and destination of profits								

**Legend**

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced



## 4.12 Tax (TAX)

<u>TAX</u>	Specific Control Standards																
Sensitive Activity	C02	C03	C016	C017	C033	C034	C035	CR3	CR6	ICT11	ICT12	ICT19	IC2	PI2	PI3	CNB1	RT1
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)																	
11.Management of obligations and related relationships with Tax Authorities, also for any possible consequent checks / inspections																	

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

### 4.13 Forestry and carbon credit management (FGC)

With reference to the business process of Forestry and Carbon Credit Management, the associated Sensitive Activities are considered as not applicable to the Company.



### 4.14 Management of assets managed by third parties (OBO)

With reference to the business process of Management of assets managed by third parties, the associated Sensitive Activities are considered as not applicable to the Company.



### 4.15 Material Management (GEM)

With reference to the business process of Materials Management, the associated Sensitive Activities are considered as not applicable to the Company.



## 4.16 HSE (HSE)

<u>HSE</u>	Specific Control Standards																
Sensitive Activity	CO2	CO3	CO16	CO17	CO33	CO34	CO35	CNB1	CR3	CR4	CR6	IC2	ICT11	ICT12	ICT19	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)																	
6.Management of relationships with public authorities and Supervisory Authorities for the necessary fulfillment, as well as to any consequent checks / inspections																	
52.Management of physical access to headquarter offices, production and extraction sites																	

**Legend**

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

HSE	Specific Control Standards																																																							
Sensitive Activity	HSE1	HSE2	HSE3	HSE4	HSE5	HSE6	HSE8	HSE9	HSE10	HSE11	HSE12	HSE13	HSE14	HSE15	HSE16	HSE18	HSE19	HSE20	HSE21	HSE22	HSE23	HSE24	HSE25	HSE26	HSE27	HSE28	HSE29	HSE30	HSE31	HSE32	HSE33	HSE34	HSE35	HSE36	HSE37	HSE38	HSE39	HSE40	HSE41	HSE42	HSE43	HSE44	HSE45	HSE46	HSE47	HSE48										
86.Planning of the health, safety and environment management system																																																								
87.Support in the implementation of the health, safety and environment management system																																																								
88.Operational activities of the health, safety and environment management system																																																								
89.Performance evaluation of the health, safety and environmental management system																																																								
90.Improvement of the health, safety and environment management system																																																								

**Legend**

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

## 4.17 Information and Communication Technology (ICT)

ICT	Specific Control Standards													
	ICT1	ICT2	ICT3	ICT5	ICT6	ICT7	ICT8	ICT10	ICT11	ICT12	ICT14	ICT16	ICT17	DA2
60. Access to a computer or telematic system and / or underlying infrastructure of a third party (including for the purpose of transferring money, monetary value or virtual currency) or of the Company and / or 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)														
66. Development, implementation and maintenance of software, equipment, devices, connections, networks or technical components connected with the computer system														

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

## 4.18 Identity Management (IDM)

<u>IDM</u>	Specific Control Standards				
	CO3	CO8	CO34	CO35	CR3
Sensitive Activity					
21.Selection of the beneficiaries, definition and implementation of no-profit initiatives and social projects					

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

*Processes, Sensitive Activities and  
Specific Control Standards of Model 231*



### 4.19 Responsible and sustainable enterprise (SSC)

With reference to the business process of Responsible and Sustainable Enterprise, the associated Sensitive Activities are considered not applicable to the Company.



## 4.20 Internal Audit (IA)

<u>IA</u>	Specific Control Standards
Sensitive Activity	RS7
38.Management of the relationship with Partners, firm of auditors, Supervisory Board and Control and Risk Committee	

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

### 4.21 Investor relations (INV)

With reference to the business process of Investor Relations, the associated Sensitive Activities are considered as not applicable to the Company.



## 4.22 Legal (LEG)

<u>LEG</u>	Specific Control Standards
<b>Sensitive Activity</b>	CO20
5.Management of judicial and out-of-court disputes and arbitration proceedings	

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

## 4.23 Logistics Raw Materials and Products (LMP)

<u>LMP</u>	Specific Control Standards																
Sensitive Activity	C02	C03	C012	C016	C028	C033	C034	C035	CR3	CR6	CNB1	IC2	PI2	PI3	ICT11	ICT12	ICT19
1.Negotiation and finalization of sales contracts also through organization or participation in competitive procedures																	
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)																	

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

**Processes, Sensitive Activities and  
Specific Control Standards of Model 231**

### 4.24 Maintenance (MAN)

With reference to the business process of Maintenance, the associated Sensitive Activities are considered as not applicable to the Company.



### 4.25 Commercial Negotiation (NC)

With reference to the business process of Commercial Negotiations, the associated Sensitive Activities are considered as not applicable to the Company.



### 4.26 Operations (OPE)

With reference to the business process of Operations, the associated Sensitive Activities are considered as not applicable to the Company.





### 4.27 Planning & Control (P&C)

With reference to the business process of Planning & Control, the associated Sensitive Activities are considered as not applicable to the Company.



## 4.28 Portfolio management &amp; trading (PMT)

PMT	Standard di Controllo Specifici																								
	CO2	CO3	CO12	CO16	CO17	CO25	CO33	CO34	CO35	CO39	CR3	CR6	CNB1	IC2	ICT11	ICT12	ICT19	MA3	MA4	MA5	PI2	PI3	RS8		
Attività Sensibile																									
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																									
6.Management of relationships with public authorities and Supervisory Authorities for the necessary fulfillment, 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 / inspections																									

## Legenda

	SdC associato alla AS
	SdC non associato alla AS
	SdC associato alla AS - non associabile al Processo / esternalizzato

<u>PMT</u>	Specific Control Standards																							
Sensitive Activity	CO2	CO3	CO12	CO16	CO17	CO25	CO33	CO34	CO35	CO39	CR3	CR6	CNB1	IC2	ICT11	ICT12	ICT19	MA3	MA4	MA5	PI2	PI3	RS8	
24.Management of trading and shipping activities: selection of counterparties and products, negotiation and finalization of contracts 76																								
44.Management of financial instruments transactions																								
46.Management of spot commodity contracts																								

**Legend**

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

<sup>76</sup> Sensitive Activities whose operational management is delegated to subsidiary company

## 4.29 Procurement (PR)

PR	Specific Control Standards														
Sensitive Activity	C02	C03	C016	C033	C034	C035	CNB1	CR3	CR6	IC2	ICT11	ICT12	ICT19	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)															

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

### 4.30 Research and Technology Development (R&D)

With reference to the business process of Technology Research and Development, the associated Sensitive Activities are considered as not applicable to the Company.



### 4.31 Integrated Risk Management (RMI)

With reference to the business process of Integrated Risk Management, the associated Sensitive Activities are considered as not applicable to the Company.



## 4.32 Human Resources (HR)

HR	Specific Control Standards															
	Sensitive Activity	CO1	CO3	CO17	CO18	CO19	CO20	CO36	CO41	CR2	CR3	DA1	IC3	ICT18	PI1	PI2
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																
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																

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

HR	Specific Control Standards														
Sensitive Activity	CO1	CO3	CO17	CO18	CO19	CO20	CO36	CO41	CR2	CR3	DA1	IC3	ICT18	PI1	PI2
28. Definition and assignment of performance goals															
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															
56. Management of internal and external corporate communication															
58. Management of training activities															
65. Assignment and utilization of ICT resources for individual use by internal and external users															

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced



**4.33 Health (SLT)**

<u>SLT</u>	Specific Control Standards																																																		
Sensitive Activity	HSE1	HSE2	HSE3	HSE4	HSE5	HSE6	HSE8	HSE9	HSE10	HSE11	HSE12	HSE13	HSE14	HSE15	HSE16	HSE18	HSE19	HSE20	HSE21	HSE22	HSE23	HSE24	HSE25	HSE26	HSE27	HSE28	HSE29	HSE30	HSE31	HSE32	HSE33	HSE34	HSE35	HSE36	HSE37	HSE38	HSE39	HSE40	HSE41	HSE42	HSE43	HSE44	HSE45	HSE46	HSE47	HSE48					
86.Planning of the health, safety and environment management system																																																			
87.Support in the implementation of the health, safety and environment management system																																																			
88.Operational activities of the health, safety and environment management system																																																			
89.Performance evaluation of the health, safety and environmental management system																																																			
90.Improvement of the health, safety and environment management system																																																			

**Legend**

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced



## 4.35 Services for Eni's community (SPE)

<u>SPE</u>	Specific Control Standards						
	CO3	CO34	CO35	CO37	CR2	CR3	PI1
<b>Sensitive Activity</b>							
32.Negotiation and finalization 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							

**Legend**

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced

### 4.36 Energy and Environmental Industrial Project Development (SVI)

With reference to the business process of Energy and Environmental Industrial Project Development, the associated Sensitive Activities are considered as not applicable to the Company.



## 4.37 Cross Sensitive Activities

Sensitive Activity	Specific Control Standards											
	C03	C010	C013	C016	C023	C024	C034	C036	MA1	MA2	MA3	MA6
20.Management of offered / received gifts and hospitality												
43.Management of inside information and release of information to the public / financial community												
85.Management of contracts and management of relationship with private entities												

## Legend

	SdC associated with SA
	SdC not associated with SA
	SdC associated with SA - not associated with Process / outsourced