Company Procedure

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

Reference ECG Policy: Eni Risk and Internal Control Holistic framework

Reference Global Procedure: Management of Whistleblowing Reports received by Eni SpA and its Subsidiaries

30th October 2026

pro-enrich-007-eni plenitude iberia_en_r02

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TITLE PAGE

TITLE:

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

NOTES:

The document and its issuance were the subject of a resolution adopted by the Company's Board of Directors on 30/10/2026.

ISSUE DATE:

30/10/2026

EFFECTIVE DATE:

30/10/2026

DRAFTED BY:	CHECKED BY:	APPROVED BY:
		MD

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

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1. INTRODUCTION

1.1 Purpose of the document

This document defines the principles, roles, responsibilities and operating procedures of the Whistleblowing Management System implemented by Eni Plenitude SpA Società Benefit (hereinafter also "Eni Plenitude") and by each Subsidiary adopting this Company Procedure, in accordance with the resolutions passed by their respective Governing Bodies.

In compliance with Directive (EU) 2019/1937[1] and the related transposing laws, Model 231 and the internal Anti-Corruption Regulatory Instruments, Eni Plenitude and each Subsidiary (hereinafter, collectively, "Plenitude") adopt a system aimed at encouraging the reporting of misconduct and ensuring the confidentiality of the identity of the Whistleblower and the other persons involved, protecting them against retaliatory consequences[2].

Whistleblowing Reports made in good faith and in the interest of Eni Plenitude and its Subsidiaries may enable misconduct or other non-compliance constituting breaches of legislation, ethical values or corporate rules, and therefore potentially harming Plenitude and its stakeholders, to be promptly identified and remedied.

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

- describe the activities within the defined area of application;
- establish the roles and responsibilities of the subjects involved.

1.2 Area of application and transposition modalities

This document applies to:

- Eni Plenitude Iberia S.L.U, effective immediately.

This document cancels and replaces:

- Company Procedure "Management of Whistleblowing Reports received by Eni SpA and by its Subsidiaries".

With reference to responsibility for updating this document, filing and retaining documentation, and ensuring the traceability of data and information, reference should be made to the standard paragraphs set out in the "Regulatory System" Policy.

This document is part of Plenitude's anti-corruption regulatory instruments. If a recipient of this document has any doubts regarding possibly corruption risks related to the activities described herein, they must contact the Compliance unit, which will suggest possible actions/solutions.

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

[2] As defined in Para. 5. "Protective measures".

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The provisions of the “Regulatory System” Policy concerning the standard anti-corruption and anti-money laundering paragraphs applicable to all regulatory instruments classified as “anti-corruption regulatory instruments” apply to this document.

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2. OPERATING PROCEDURES

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

2.1 Channels for receiving Whistleblowing Reports

In order to facilitate the receipt of Whistleblowing Reports, in both written and spoken form[3], by IT tool that guarantees the confidentiality of the Whistleblower's identity and of the content of the Whistleblowing Report, including the identity of the Reported Person, a special Platform provided by a leading external provider is available and Reporting Parties are invited to use preferentially[4]. The Platform also makes it possible to request a direct meeting in order to submit a Whistleblowing Report. In addition, where required by the local legislation implementing Directive (EU) 2019/1937, the Platform provides instructions for requesting the support of an internal advisor for a confidential consultation concerning a suspected breach potentially relevant under this regulatory instrument.

The Platform, duly publicised on the corporate websites, ensures the receipt of Whistleblowing Reports for both Eni Plenitude and those Subsidiaries which, in line with and pursuant to the local legislation implementing Directive (EU) 2019/1937, have entrusted Eni Plenitude with the management of their Internal Reporting Channel. Such appointment is approved by resolution of the competent Governing Body, implemented in accordance with this Company Procedure and governed by specific service agreements entered into between Eni Plenitude and the Subsidiaries[5].

Alternative means for collecting Whistleblowing Reports are also established (e.g. dedicated mailboxes/post boxes[6] and voicemail, the latter managed through dedicated Platform features).

Access to the Reporting Channels is granted to the Whistleblowing Committee, a dedicated service vested with the duties and roles described below (paragraphs 2.4 et seq.). In compliance with confidentiality principles and within the limits of their respective prerogatives, access to the Platform is also extended to: (i) the Board of Statutory Auditors of Eni Plenitude; (ii) the Control Bodies of each Subsidiary, for matters concerning that Subsidiary; and (iii) the 231 Supervisory Body of Eni Plenitude and the 231 Supervisory Body/International Supervisory Body of each Subsidiary, for matters falling within their remit.

Without prejudice to the preferential use of the Internal Reporting Channels described above, each Subsidiary based in the European Union ensures publication of the terms and conditions

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[3] Information on how to submit an oral Whistleblowing Report can be found on the following webpage: https://www.corporate.eniplenitude.com/it/whistleblowing-segnalazioni.

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

[5] Depending on the specific requirements of the applicable local legislation, also taking into account the number of employees of the subsidiary, when adopting this Company Procedure, each company shall ensure that any necessary adaptations are made to comply with the requirements of local legislation, including any requirements for proximity in the handling of Whistleblowing Reports.

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

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for using, in the cases provided for by the relevant local legislation implementing Directive (EU) 2019/1937, the External Reporting Channels made available by the competent local authorities, bodies or institutions, as well as Public Disclosure.

2.2 Minimum contents of Whistleblowing Reports to enable subsequent verification activity

To allow effective and appropriate Follow-up, Whistleblowing Reports should be substantiated and based on precise and concordant facts. The Whistleblower is invited to provide all information known to them that may enable the recipient to carry out the necessary and appropriate checks and verifications to establish whether the reported facts are well-founded.

For this purpose, except in the case of Anonymous Whistleblowing Reports, Whistleblowing Reports must contain the personal details of the person making the Report, together with an indication of the position qualifying them as a Whistleblower. In this regard, Whistleblowing Reports submitted through the Platform are handled in accordance with the local legislation implementing Directive (EU) 2019/1937 and the features enabled on the Platform.

The features enabled on the Platform also require the Whistleblower's nationality to be indicated.

Whistleblowing Reports, whether signed or anonymous, should contain the following to allow effective and appropriate Follow-up:

- a clear and complete description of the facts forming the subject of the Whistleblowing Report, enabling them to be verified and ascertained;
- the circumstances of time and place in which the reported event occurred;
- personal details or other information enabling identification of the person or persons to whom the reported facts are allegedly attributable (e.g. job title or business area).

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

- an indication of any other persons who may formally report on the facts forming the subject of the Whistleblowing Report;
- any documentary support that may confirm the reported facts;
- any other information capable of providing objective evidence of the reported facts.

Furthermore, in order to ensure the efficiency, effectiveness and lawfulness of the Reporting System described in this regulatory instrument, and to protect the honour, dignity and reputation of the Reported Person, the following are prohibited, by way of example and without limitation:

- the use of insulting or otherwise unlawful language in Whistleblowing Reports;
- the submission of Whistleblowing Reports that are purely defamatory or slanderous in nature or purpose;
- the submission of Whistleblowing Reports that are discriminatory in nature or purpose;
- the submission of Whistleblowing Reports for the sole purpose of harming the Reported Person, including their reputation.

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2.3 Acknowledgement of Receipt of the Communication

Within seven days of receipt, the Whistleblower is informed through the Platform (i) that the Communication has been taken over and (ii) that, during the verification activities, they may submit further information or evidence of which they are or become aware in order to supplement or update the facts covered by the initial Communication[7].

2.4 Whistleblowing Reports received from outside the established channels

Whistleblowing Reports received through means other than the channels referred to in paragraph 2.1 are not subject to the timeframes and safeguards governed therein, unless otherwise required by the local legislation transposing Directive (EU) 2019/1937 or the related implementing rules, or where the Whistleblower, if possible and unequivocally identified, expressly states that they wish to benefit from those safeguards. In the latter case, the Whistleblowing Committee sends the Acknowledgement of Receipt to the Whistleblower.

Plenitude People who receive a Whistleblowing Report outside the established channels must forward it without delay and, in any event, within seven days, together with any attachments, to the Whistleblowing Committee for appropriate Follow-up, applying the criteria of utmost confidentiality standards and methods suitable for protecting the Whistleblower and the identity and reputation of the Reported Persons, without prejudice to the effectiveness of subsequent verification activity.

The Whistleblowing Committee informs the Whistleblower that the Report has been forwarded to the dedicated service, where possible and where the Whistleblower is unequivocally identified and expressly states that they wish to benefit from the above safeguards. In any event, Plenitude People receiving a Whistleblowing Report outside the established channels shall explain to the Whistleblower the opportunity to submit it through the dedicated channels established by this Procedure.

Failure by a person other than the dedicated service to forward a Whistleblowing Report within the time limits described above, as well as any breach of the duty of confidentiality, constitutes a violation of this Procedure and may lead to the application of possible disciplinary sanctions pursuant to paragraph 6.

2.5 Follow-up activity on the Whistleblowing Reports

In accordance with applicable legislation, Follow-up activity on the Whistleblowing Reports consists of carrying out checks on the Reported Facts using the available tools, within the timeframes established by the local legislation implementing Directive (EU) 2019/1937 or the related implementing rules and in compliance with the principles of objectivity, competence and professional diligence, while also keeping the Whistleblower informed of progress in handling

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

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the Whistleblowing Report[8]. All Follow-up activities are carried out by the Whistleblowing Committee.

Where required by locally applicable legislation, including legislation transposing Directive (EU) 2019/1937, information contained in the Whistleblowing Report may be communicated or transmitted to the competent authorities or judicial bodies, after informing the Whistleblower in the cases and under the conditions required.

Appropriate arrangements are in place to ensure transparency and fairness in the management of Whistleblowing Reports, including where a Report directly or indirectly concerns a member of the Whistleblowing Committee or where a member may have an actual or potential conflict of interest. In such cases, the member must abstain and is excluded from all investigative, assessment and decision-making activities concerning the Report; the Committee therefore operates with its remaining members. In the event of the prolonged absence of a member for more than seven days, the management process is nevertheless ensured by the other members of the Whistleblowing Committee.

Specific management arrangements are also adopted for Whistleblowing Reports relating to Significant Events.

The 231 Supervisory Body or International Supervisory Body of each company concerned exercises, for Whistleblowing Reports falling within its remit, its supervisory and assessment prerogatives pursuant to internal and external regulations and in compliance with confidentiality principles.

2.5.1 Preliminary investigation

The purpose of the preliminary investigation is to classify the Communications received in order to identify the Whistleblowing Reports to be handled under this regulatory instrument and to assess whether the conditions required to initiate the subsequent verification phase are met.

The preliminary investigation activities are carried out by the Whistleblowing Committee.

These activities may also involve internal specialist units depending on the subject matter and, in the event of potential security threats[9], the Communication may be forwarded to Plenitude's Security function for the activities within its remit, in compliance with confidentiality principles.

Following the preliminary checks, the Whistleblowing Committee resolves either to open a Whistleblowing File, thereby initiating the subsequent investigation phase, or to file Communications that: (i) do not qualify as Whistleblowing Reports for the purposes of this document; (ii) are manifestly unfounded and/or unlawful[10]; or (iii) concern facts already subject to specific investigation activities and already filed, where the preliminary checks reveal no new information requiring further verification activities.

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

9 For the definition of a security threat, refer to the "Security" MSG.

10 Without prejudice to the actions provided for in paragraph 6, 'Disciplinary sanctions and other measures', applicable to the latter.

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2.5.2 Verification activities

Once the preliminary screening has been completed, the verification activities are aimed at carrying out in-depth checks, analyses and specific assessments of whether the Reported Facts are well-founded, including through internal specialist units and/or specifically appointed and authorized external consultants, in compliance with the confidentiality obligations applicable to the information contained in the Whistleblowing Report. They are also aimed at formulating any recommendations concerning the corrective actions required in the corporate areas and processes concerned by the Report, in order to strengthen the Internal Control and Risk Management System and ensure compliance with the Code of Ethics[11], on the basis of which the relevant managers prepare a specific action plan.

The Whistleblowing Committee ensures that the necessary checks are carried out and provides Feedback to the Whistleblower within three months of the Acknowledgement of Receipt of the Communication or, where permitted by the local legislation implementing Directive (EU) 2019/1937 or the related implementing rules, informs the Whistleblower that additional time is required to complete the checks due to the complexity of the activities to be performed and/or the specific circumstances of the case.

2.5.2.1 Filing or Validation of Whistleblowing Files following verification activity

Based on the outcome of the verification activities, the Whistleblowing Committee may resolve to: (i) file Whistleblowing Files found to be Unsubstantiated or Illicit; (ii) substantiate Whistleblowing Files in relation to all or part of the reported facts; or (iii) carry out further checks or investigations.

The above-mentioned Files are made available to the 231 Supervisory Body/International Supervisory Body of each company concerned for the activities falling within their remit; such bodies may request the Whistleblowing Committee to carry out further checks or investigations.

In the absence of further requests for investigation, the Whistleblowing Committee approves the outcomes of the Whistleblowing Files and forwards them to the competent bodies and functions for any actions and assessments within their remit.

3. MONITORING OF CORRECTIVE ACTIONS

Based on the verification activities, the management of the areas/processes concerned identifies corrective actions relating to the Internal Control and Risk Management System in order to address the areas for improvement identified.
The Whistleblowing Committee monitors the implementation status of the corrective actions through documentary follow-up.

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

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4. REPORTING

The Whistleblowing Committee ensures the preparation, at least annually, of a Report on the management of the Whistleblowing Channel, for the purpose of monitoring by the Governing Body of Eni Plenitude and, within their respective areas of competence, by the Governing Bodies of each subsidiary. These reports are also sent to the Board of Statutory Auditors and the 231 Supervisory Body of Eni Plenitude, as well as to the corresponding Bodies of each subsidiary.

5. PROTECTIVE MEASURES

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

The protective measures for the Whistleblower described below also apply to:

a) the facilitator (an individual who assists the Whistleblower in the reporting process, operating within the same work context and whose assistance must remain confidential);

b) persons in the same work context as the Whistleblower who are linked to them by a stable emotional relationship or by kinship up to the fourth degree;

c) co-workers of the Whistleblower who work in the same work context and have a regular and current relationship with the Whistleblower;

d) entities owned by the Whistleblower or for which the Whistleblower works, as well as entities operating in the same work context as the Whistleblower[12].

In the case of Anonymous Whistleblowing Reports, if the Whistleblower is subsequently identified and suffers retaliation, the protective measures set out in this regulatory instrument apply.

5.1 Prohibition of retaliation

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

No person within Plenitude may be dismissed, demoted, suspended, threatened, harassed, discriminated against in any way, or otherwise subjected to Retaliation for having submitted a Whistleblowing Report pursuant to this document.

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

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

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

Any breach of the prohibition against retaliatory or discriminatory conduct may result in disciplinary proceedings against the individual responsible and the adoption of appropriate disciplinary or support measures for any parties involved, in accordance with applicable legislation and national collective labour agreements.

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

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6. DISCIPLINARY SANCTIONS AND OTHER MEASURES

With reference to the application of this regulatory instrument, where the outcome of the Follow-up activities and the review by the competent bodies confirm that the reported facts are substantiated, Plenitude will sanction any unlawful conduct attributable to Plenitude People and to all persons operating or having operated in Italy or abroad in the name of, on behalf of or in the interest of Plenitude.

Plenitude will take appropriate disciplinary measures, in accordance with Model 231, the applicable Collective Labour Agreement or other applicable national laws, against Plenitude People who: (i) following verification of Whistleblowing Reports, are found responsible for breaches of Anti-Corruption Laws, the "Anti-Corruption" ECG Policy and/or other internal or external rules relevant to the Reports; (ii) obstruct or attempt to obstruct Reporting, or threaten or retaliate against persons reporting possible breaches; or (iii) breach the confidentiality obligation relating to the Report.

Plenitude will also take appropriate disciplinary measures against anyone who breaches the measures protecting the Whistleblower or adopts retaliatory or discriminatory measures against the Whistleblower and/or the other persons protected under paragraph 5 of this regulatory instrument.

Furthermore, in the event of a confirmed Illicit Whistleblowing Report, Plenitude will assess, also to protect the image and reputation of persons unjustly reported, whether to initiate disciplinary proceedings and/or adopt other measures against the Whistleblower or other initiatives to protect the persons concerned.

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

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7. CONTROLS, FILING AND DOCUMENT STORAGE, TRACEABILITY

All units and functions involved in the activities governed by this regulatory instrument shall ensure, each within its area of responsibility and also through the information systems used, the traceability of data and information and shall retain and file all paper and/or electronic documentation produced, so that the various stages of the process can be reconstructed.

To ensure the management and traceability of Whistleblowing Reports and the related investigation activities, the Whistleblowing Committee maintains and updates the system dedicated to the management, monitoring and reporting of Whistleblowing Reports, in which the Whistleblowing Files are recorded, ensuring that all related supporting documentation is filed.

For this purpose, the Whistleblowing Committee ensures the storage of the original documentation relating to the Reports, the Whistleblowing File and the working papers relating to the investigations, in dedicated paper/electronic archives meeting the highest Plenitude security and confidentiality standards, in accordance with regulatory provisions and specific internal rules defined in coordination with the competent Compliance function.

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

- personal data will be retained for two years from receipt of the Communication where the assessment of its admissibility has a negative outcome;
- where the assessment of admissibility has a positive outcome and the Communication is classified as a Whistleblowing Report, the personal data contained therein will be retained for five years from notification of the final outcome of the Reporting procedure.

This is without prejudice to cases where retaining the Whistleblowing Report and the personal data contained therein for a longer period is necessary for litigation, requests from the competent authorities or pursuant to applicable law. At the end of the retention period, the Whistleblowing Reports and the personal data included therein are deleted or irreversibly anonymised.

The processing of personal data relating to persons involved in and/or mentioned in Whistleblowing Reports is protected in accordance with applicable law and corporate privacy procedures.

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8. TRAINING AND INFORMATION ACTIVITIES

The Whistleblowing Committee plans periodic training activities for personnel responsible for managing Whistleblowing Reports. Information and training activities are also provided for all recipients of this document, including Group employees and collaborators, also through publication of this regulatory instrument on the corporate website and intranet.

9. PROCESSING OF PERSONAL DATA

The processing of personal data[13] in connection with Whistleblowing Reports is carried out in compliance with the GDPR and other applicable laws and/or regulations, to the extent compatible with the GDPR, including local legislation implementing Directive (EU) 2019/1937.

The methods and purposes of the Processing are described in the specific privacy notices published on the Eni Plenitude website at https://www.corporate.eniplenitude.com/it/whistleblowing-segnalazioni, which are deemed to be incorporated in full into this document. In managing Whistleblowing Reports, personal data relating to the Whistleblower will be processed where the Report is signed or the Whistleblower can otherwise be identified indirectly, together with personal data relating to the Reported Person and/or any third parties involved, as well as any further information collected during the investigation that is necessary and appropriate to establish whether the Report is substantiated. Personal data that are manifestly irrelevant to the handling of a specific Whistleblowing Report will not be collected or, if collected accidentally during verification activities, will be deleted without delay.

Processing is carried out by Eni Plenitude and by each Subsidiary and/or Associate of Eni Plenitude that has adopted the same Whistleblowing Report management procedure. Each company acts as an independent Data Controller for the personal data collected and processed in the course of its activities, including employee data processed within the employment relationship.

Accordingly, when managing Whistleblowing Reports concerning an Eni Plenitude Subsidiary and/or Associate, Eni Plenitude acts as Data Processor pursuant to Article 28 of the GDPR in respect of the personal data included in Reports received from Group companies other than Eni Plenitude, also acting in the interest of each Subsidiary in compliance with applicable legal provisions, including in particular the principles of necessity, proportionality and lawfulness of processing established by the GDPR and in line with other applicable laws and regulations.

It is understood that personal data are processed by the various Plenitude functions, the Board of Statutory Auditors, the Control Bodies, the 231 Supervisory Bodies and the International Supervisory Bodies involved in the Whistleblowing Report management process, each within its respective area of responsibility, in compliance with applicable law, the “Privacy and Data Protection” ECG Policy and this regulatory instrument. Access to personal data is restricted exclusively to persons who need to process such data in order to perform their duties. Plenitude has identified the Plenitude People authorized to manage Whistleblowing Reports and process

[13] For the definitions of personal data processing (or Processing) as well as the “Data controller of personal data” (or also the Data Controller), “Processor of personal data” (or Data processor) and of the “concerned party”, see the “Privacy and Data Protection" ECG Policy.

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the personal data contained therein on the basis of their experience, capabilities and reliability, including from a security perspective, and has provided them with specific instructions to ensure compliance with this document and any other relevant internal procedure or policy.

Data subjects are also guaranteed the rights provided for by the GDPR, which may be exercised by sending an e-mail Communication to the Group company acting as Data Controller or by writing to Plenitude's Data Protection Officer at dpo@eniplenitude.com.

However, where exercising the rights granted by the GDPR may create an actual and concrete risk to the confidentiality of the Whistleblower's identity or compromise the ability to effectively verify whether the Whistleblowing Report is substantiated or to gather the necessary evidence, Plenitude may restrict or delay the exercise of those rights, giving prior notice to the data subject and stating the reasons, in accordance with applicable law.

In all cases, the Whistleblowing Report management process is based on the "confidentiality guarantee" and the "principle of Whistleblower confidentiality"; therefore, the highest level of confidentiality will be ensured while the internal verification process is pending.

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10. DISSEMINATION

This regulatory instrument is given the maximum dissemination possible, primarily through publication on the intranet and internet websites of Eni Plenitude and each Subsidiary, where available. In addition, each Subsidiary translates this regulatory instrument into the local language in order to improve the dissemination and understanding the document.

The Human Resources functions of Eni Plenitude and each Subsidiary ensure, within their respective areas of responsibility, that this regulatory instrument is provided to employees upon hiring, with acknowledgement of receipt and review.

Each Subsidiary and the managers of operating sites ensure that both this regulatory instrument and the poster "How to make a Whistleblowing Report?", published on the Eni Plenitude website at https://www.corporate.eniplenitude.com/it/whistleblowing-segnalazioni, are displayed in places visible to Plenitude People and, where possible, Stakeholders, and arrange for the poster to be translated into the local language to facilitate dissemination and understanding.

Stricter provisions required by local legislation may be adopted by foreign Subsidiaries after consultation with Internal Audit, which coordinates with the Whistleblowing Committee and, where necessary, involves the other relevant support functions. Each foreign Subsidiary remains responsible for ensuring that the applicable provisions are updated and/or supplemented in light of local legislation and its future developments.

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11. GENERAL PRINCIPLES

The general principles with regard to the Whistleblowing Report management process are as follows:

ENI RISK AND INTERNAL CONTROL HOLISTIC FRAMEWORK (ENRICH): The Internal Control and Risk Management System is an expression of corporate culture and values. It consists of the coordinated set of tools, rules, procedures, organizational structures, data, systems, information flows and behaviours aimed at effectively and efficiently identifying, measuring, managing and monitoring the main risks, thereby contributing to the Company's sustainable success and the enhancement of business opportunities. The Internal Control and Risk Management System supports the sound management of activities, in line with strategic objectives, and is integrated into business operations through a risk-based and synergistic approach among the various players of the System, capable of adapting the control structure to the relevant context while maintaining equal effectiveness. This Policy also defines the principles governing coordination and information flows among the subjects involved in the Eni Risk and Internal Control Holistic framework, in order to maximise the efficiency of the System, reduce duplication and ensure the effective performance of the duties assigned to the Board of Directors and the Board of Statutory Auditors. The Chief Executive Officer of Eni Plenitude implements the Guidelines through the corporate functions, overseeing the design, implementation and management of the Framework and continuously assessing its adequacy and effectiveness. The Chief Executive Officer of Eni Plenitude approves the application procedures for the Guidelines set out in this Policy. The Eni Risk and Internal Control Holistic framework is based on a three-level control model operating through interconnected tools that adapt to corporate strategies and enhance the specific features of each process, with a view to continuous improvement of the Framework[14].

INDEPENDENCE AND PROFESSIONALISM OF THE ACTIVITIES PERFORMED BY THE PARTIES INVOLVED IN MANAGING WHISTLEBLOWING REPORTS: the functions involved in the Whistleblowing Report management process ensure the necessary conditions of independence and absence of conflicts of interest, as well as the objectivity, competence and professional diligence required by international standards and the Code of Ethics.

CONFIDENTIALITY GUARANTEE AND PROHIBITION OF RETALIATORY OR DISCRIMINATORY ACTS AGAINST THE WHISTLEBLOWER: all Plenitude People who receive a Whistleblowing Report and/or are involved in any capacity in its investigation and handling are required to ensure the utmost confidentiality of the identity of the Whistleblower, the persons involved and any persons mentioned in the Report, as well as of the content of the Report and the related documentation, in accordance with the "*need to know*"[15] criterion. To this end, communication methods suitable for protecting the identity and reputation of the persons mentioned and the confidentiality of identification data must be used, avoiding disclosure to persons outside the investigation and handling process except in the cases and under the conditions provided for by applicable law[16].

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[14] See ECG Policy "Eni Risk and Internal Control Holistic framework".

[15] Access to information and data consistent with the responsibilities held and activities performed.

[16] Where required by the regulations implementing Directive (EU) 2019/1937:

- the identity of the person involved and any other information from which that identity may be inferred, directly or indirectly, is not disclosed to persons other than those competent to receive and follow-up the Whistleblowing Report, except in the cases and under the conditions provided for;

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

All Plenitude People are strictly prohibited from adopting direct or indirect retaliatory or discriminatory acts against the Whistleblower for reasons directly or indirectly connected with the Whistleblowing Report (see paragraph 5.1).

Breaches of the confidentiality principle and of the measures protecting the Whistleblower are subject to the sanctions set out in paragraph 6, "Disciplinary sanctions and other measures".

PROTECTION AGAINST ILLICIT WHISTLEBLOWING REPORTS AND PROTECTION OF THE REPORTED PERSON: The Reporting System described in this regulatory instrument must not be used to offend or harm the personal and/or professional honour or dignity of the persons to whom the Reported Facts relate, or to knowingly disseminate unfounded allegations. Without prejudice to any further liability under applicable law, in order to protect the image and reputation of persons unjustly reported, in the event of Illicit Whistleblowing Reports Plenitude will ensure the initiation of disciplinary proceedings and the adoption of the other measures applicable pursuant to paragraph 6, including against the Whistleblower and anyone who recklessly uses the information contained in the Report in breach of the confidentiality principle.

12. DEFINITIONS, ABBREVIATIONS AND ACRONYMS

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

ACKNOWLEDGEMENT OF RECEIPT: notification to the Whistleblower, within seven days of receipt of the Communication, that the Communication has been taken over.

INTERNAL REPORTING CHANNEL: the channel for receiving Whistleblowing Reports established for Eni Plenitude and each Subsidiary that has entrusted Eni Plenitude with managing Reports in accordance with Directive (EU) 2019/1937.

BOARD OF STATUTORY AUDITORS: the Board of Statutory Auditors of Eni Plenitude.

WHISTLEBLOWING COMMITTEE: a dedicated service meeting the requirements of competence, independence and absence of conflicts of interest, vested with the duties and roles described in paragraphs 2.4 et seq. and composed of the heads of the following Eni Plenitude functions: (i) Human Resources; (ii) Legal & Compliance; (iii) Internal Audit; and (iv) a Local Member identified by the relevant foreign Subsidiary where required by applicable local legislation. For Reports relating to Significant Events, the Committee is supplemented by the Chief Financial Risk Officer.

In performing its assigned duties, the Whistleblowing Committee may, from time to time, appoint one of its members and/or other Eni Plenitude People identified by that member within the relevant organisational unit. Such persons are specifically trained, autonomous and competent, and are authorized in advance to process personal data.

- the person involved is informed of the actions or omissions attributed to him/her, in accordance with the timing and in the manner deemed most appropriate to ensure the successful outcome of the verification activities.

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COMMUNICATION: a statement by the Whistleblower received through Plenitude's Reporting Channel and subject to assessment by the Whistleblowing Committee.

WHISTLEBLOWING FILE: a document summarizing the checks carried out on the Whistleblowing Report, including a summary of the investigations into the reported facts, the outcome of the checks performed and any action plans identified.

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

POSTER: a document published on Eni Plenitude's intranet and internet websites and displayed at each Subsidiary and operating site, providing a concise guide on how to submit a Whistleblowing Report and listing the Reporting Channels available in Italy and abroad.

LOCAL MEMBER: a member of the Whistleblowing Committee identified by the foreign Subsidiary for matters within its remit. The Local Member is also responsible for managing any interactions with the public authorities of the relevant country where required by local legislation implementing Directive (EU) 2019/1937 and may also act as the Internal Contact Person.

MODEL 231: the Organisation, Management and Control Model of Eni Plenitude and each Subsidiary pursuant to Italian Legislative Decree No. 231 of 2001.

GOVERNING BODY(IES): the Board of Directors/Sole Director or equivalent body of Eni Plenitude and each Subsidiary, which approves the guidelines concerning the receipt, filing and handling of Whistleblowing Reports and periodically assesses their adequacy.

CONTROL BODY(IES): the Boards of Statutory Auditors/Sole Statutory Auditors of each Italian Subsidiary and equivalent bodies under the applicable foreign legislation.

231 SUPERVISORY BODY(IES): the 231 Supervisory Body of Eni Plenitude and each Italian Subsidiary pursuant to Article 6 of Italian Legislative Decree No. 231 of 2001.

INTERNATIONAL SUPERVISORY BODY (ISB): an independent collegiate body vested with autonomous powers of initiative and control, established locally for foreign Subsidiaries in the cases provided for and governed by the ECG Policy "Compliance Models on corporate administrative liability for Eni's Subsidiaries", as subsequently amended or supplemented.

PLENITUDE PEOPLE: members of Plenitude's management and control bodies and Plenitude employees[17].

PLENITUDE: Eni Plenitude SpA Società Benefit and each Subsidiary.

INTERNAL CONTACT PERSON: a person within each company tasked with coordinating with the Whistleblowing Committee and supporting it in understanding the context, identifying business-line personnel to involve in verification activities and facilitating the collection of documentation.

FEEDBACK: communication to the Whistleblower concerning the Follow-up given to the Whistleblowing Report. Feedback is given within three months of the Acknowledgement of Receipt of the Communication unless, where permitted by local legislation implementing Directive (EU) 2019/1937 or the related implementing rules, the verification activities require further investigation due to the particular complexity of the reported matter. In such cases, the Whistleblower is nevertheless informed of the status of the verification activities.

RETALIATION: any conduct, act or omission, even if merely attempted or threatened, adopted because of a Whistleblowing Report and causing or potentially causing unjust harm to the Whistleblower, directly or indirectly. Examples include dismissal, suspension or equivalent measures; demotion or non-promotion; changes in duties, workplace, salary or working hours; suspension of or restricted access to training; negative performance assessments or references; disciplinary or financial sanctions; coercion, intimidation, harassment or ostracism; discrimination or otherwise unfavourable treatment; failure to convert or renew a fixed-term employment

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

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contract where there was a legitimate expectation of conversion or renewal; early termination of a fixed-term contract; reputational, economic or financial damage, including loss of opportunities or income; improper blacklisting affecting future employment; cancellation of a licence or permit; and requests for psychiatric or medical examinations.

WHISTLEBLOWER(S): Plenitude People and all persons who operate or have operated in Italy or abroad in the name of, on behalf of or in the interest of Plenitude, each within the scope of their functions and responsibilities, including non-employee third parties such as Business Partners, shareholders and/or voting-right holders, customers, suppliers of products or services, audit firms, consultants, agents, collaborators, volunteers, trainees, paid and unpaid interns, candidates for positions at Plenitude where information was acquired during the selection process, and representatives or persons working under the supervision and direction of contractors, subcontractors and suppliers, who report information on breaches acquired in a work-related context in compliance with the conditions laid down by locally applicable legislation implementing Directive (EU) 2019/1937.

WHISTLEBLOWING REPORT: any Communication received by Plenitude which, following assessment by the Whistleblowing Committee, qualifies as a Whistleblowing Report. In particular, it concerns conduct attributable to Plenitude People or to persons operating or having operated in Italy or abroad in the name of, on behalf of or in the interest of Plenitude, which has occurred or is very likely to occur, including well-founded and concrete suspicions and attempts to conceal such conduct, in breach of national or European Union laws and regulations, measures issued by Authorities, the Code of Ethics, Model 231 or Compliance Models for foreign Subsidiaries[18], and internal regulations such as the "Anti-Corruption" ECG Policy, in accordance with locally applicable legislation implementing Directive (EU) 2019/1937. To enable effective and appropriate Follow-up, the Whistleblowing Report should be substantiated and, as far as possible, describe the facts, events or circumstances forming the basis of the alleged breach in sufficient detail to enable the competent corporate functions to verify whether the reported facts or circumstances are well-founded.

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

- objections, claims or requests linked to a personal interest of the Whistleblower and relating exclusively to their individual employment relationship or to individual employment relationships with hierarchically superior figures;
- Reports of breaches already mandatorily governed by European Union or national acts referred to in Part II of the Annex to Directive (EU) 2019/1937 or by national legislation implementing those acts;
- Reports of national-security breaches and procurement relating to defence or national-security matters[19];
- requests, complaints or grievances concerning possible service failures of a commercial nature that do not involve breaches of European Union consumer-protection acts.

These Communications will be forwarded to the competent corporate functions for handling in accordance with the applicable regulatory framework.

CORPORATE ADMINISTRATIVE LIABILITY WHISTLEBLOWING REPORT (AL): a Whistleblowing Report concerning possible unlawful conduct pursuant to Italian Legislative Decree No. 231/2001 and/or intentional or fraudulent breaches or non-compliance with Model 231 and/or the Compliance Models for foreign Subsidiaries[20].

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

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

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

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ANONYMOUS WHISTLEBLOWING REPORT: a Whistleblowing Report in which the Whistleblower's personal details are not disclosed, cannot be identified unequivocally or are not confirmed. Subject to the specific provisions of locally applicable legislation implementing Directive (EU) 2019/1937, Anonymous Whistleblowing Reports are handled under this document, although the timeframes and safeguards established herein do not apply. If the Whistleblower is subsequently identified and suffers Retaliation, the protective measures set out in this document apply.

ILLICIT WHISTLEBLOWING REPORT: a Whistleblowing Report which, based on the specific circumstances established during the verification activities, is deemed to have been made in bad faith.

UNSUBSTANTIATED WHISTLEBLOWING REPORT: a Whistleblowing Report found, on the basis of objective evidence, to be unfounded following the verification activities.

WHISTLEBLOWING REPORT RELATING TO SIGNIFICANT EVENTS: a Whistleblowing Report:

- for which a quantitatively and qualitatively significant impact on the financial statements of Eni Plenitude and/or its Subsidiaries can be estimated in relation to accounting, statutory auditing or internal controls over financial reporting. The impact is quantitatively significant if it equals or exceeds 20% of the materiality threshold defined with reference to Eni Plenitude's consolidated and separate financial statement parameters for the previous year, and qualitatively significant if operational anomalies and/or fraud may influence the economic and investment decisions of potential users of financial reporting; and/or
- concerning members of Eni Plenitude's corporate bodies, direct reports to Eni Plenitude's Chief Executive Officer, or the Chairmen and Chief Executive Officers of Subsidiaries; and/or
- which one or more members of the Whistleblowing Committee consider may have a significant impact on the Internal Control and Risk Management System.

FOLLOW-UP: the action taken by Plenitude to assess the existence of the Reported Facts and, where appropriate, remedy the reported breach.

STAKEHOLDER: any person with a legitimate interest in the Company's activities.

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ANNEX 1 - OPERATIONAL PROCESS AND REPORTING

MAIN ROLES INVOLVED

The main roles and responsibilities of the functions and organisational units involved in the receipt, preliminary analysis, verification activities and handling of Whistleblowing Reports, together with the related protection regime, are set out below in relation to the matters governed by this document:

Internal Audit Function of Eni Plenitude SpA SB	As the appointed member of the Whistleblowing Committee, the Internal Audit Function ensures: ■ management and monitoring of the Internal Reporting Channel for Reports received through the Whistleblowing Platform or outside the established channels; ■ the role of technical secretariat to the Whistleblowing Committee; ■ preliminary analysis of Communications received and investigation activities concerning Whistleblowing Reports; ■ preparation of Whistleblowing Files and subsequent monitoring of corrective actions, where defined; ■ preparation of Whistleblowing Channel Management Reports for monitoring purposes.
Whistleblowing Committee	The Whistleblowing Committee examines the Communications received, identifies those requiring Follow-up through investigation activities, approves the filing or substantiation of Whistleblowing Reports following the checks and may request further investigation or clarification.
Local Member	The Local Member of the Whistleblowing Committee is identified by the foreign Subsidiary[21] for matters within its remit[22] and manages any interactions with the public authorities of the relevant country where required by local legislation implementing Directive (EU) 2019/1937. The Local Member may also act as the Internal Contact Person.

[21] The Board of Directors or equivalent governing body of each Subsidiary shall resolve to appoint the relevant Local Member.

[22] In the event that there is an obligation to notify the competent Authority of the name of the Local Member of the Whistleblowing Committee, and in particular:

a) according to **Spanish law**, the name of the appointed Local Member is communicated to the "*Autoridad Independiente de Protección del Informante*" (Independent Authority for the Protection of Whistleblowers);

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Internal Contact Person	A person within each company[23] tasked with coordinating with the Whistleblowing Committee and supporting it in understanding the context, identifying business-line personnel to involve in verification activities and facilitating the collection of documentation.
Eni Plenitude SpA SB Board of Statutory Auditors	The Board of Statutory Auditors of Eni Plenitude can view, through the Platform, the Whistleblowing Files whose outcomes have been approved by the Whistleblowing Committee.
Governing Bodies	The Boards of Statutory Auditors/Sole Statutory Auditors of each Italian Subsidiary and equivalent bodies under applicable foreign legislation can view, through the Platform, the Whistleblowing Files falling within their remit whose outcomes have been approved by the Whistleblowing Committee.
231 Supervisory Body of Eni Plenitude SpA	The 231 Supervisory Body of Eni Plenitude can view through the Platform the Communications and Whistleblowing Reports concerning the Parent Company, the progress of investigation activities, the decisions of the Whistleblowing Committee and the Files in pre-view, in order to request any further investigation or clarification.
231 Supervisory Body/ International Supervisory Body	The 231 Supervisory Body/International Supervisory Body of each Subsidiary that has entrusted Eni Plenitude with managing its Internal Reporting Channel can view through the Platform the Communications and Whistleblowing Reports falling within its remit, the progress of investigation activities, the decisions of the Whistleblowing Committee and the Files in pre-view, in order to request any further investigation or clarification.
Focal Point	A reference person who provides operational support to the verification team in carrying out checks on the reported facts, including the collection of documentation.

KEY PROCESS TERMS

The terms defined in paragraph 12, "DEFINITIONS, ABBREVIATIONS AND ACRONYMS", of the Company Procedure "Management of Whistleblowing Reports received by Eni SpA and its Subsidiaries" apply in full, subject to the specifications set out below.

ASSERTION: each element of a Whistleblowing Report is identified as a separate assertion to ensure that every aspect is examined and assessed using a detailed and independent approach.

[23] The Board of Directors or equivalent governing body of each Subsidiary shall resolve to appoint the relevant Internal Contact Person. The Internal Contact Person shall be identified as the Head of the Compliance/Human Resources function, as applicable [or an equivalent position], designated and appointed by the Chair.

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"UNENCRYPTED" COMMUNICATION: the full text of the Whistleblower's statement without displaying the Whistleblower's name.

WHISTLEBLOWING FILE: a document summarizing the checks carried out on the Whistleblowing Report, including a summary of the investigation into the reported facts, the outcome of the checks performed and any action plans identified. A File in pre-view means the version not yet approved by the Whistleblowing Committee.

INFORMATION TECHNOLOGY FUNCTION: a unit within the relevant Eni Plenitude function whose activities include identifying and promoting the technologies required to support the achievement of business objectives, in coordination with the general management functions and the other units of the function. In this regard, the unit liaises with the external provider of the Whistleblowing Platform on technical matters.

PROTECTIVE MEASURES: Protective Measures against any direct or indirect act of retaliation or discrimination for reasons directly or indirectly connected with the Whistleblowing Report apply where the Report was made in accordance with this Company Procedure and, at the time of Reporting, the Whistleblower had reasonable grounds to believe that the information concerning the reported breaches was true and fell within the area of application of this Company Procedure. The protective measures for the Whistleblower also apply to:

a) the facilitator (an individual who assists the Whistleblower in the reporting process, operating within the same work context and whose assistance must remain confidential);

b) persons in the same work context as the Whistleblower who are linked to them by a stable emotional relationship or by kinship up to the fourth degree;

c) co-workers of the Whistleblower who work in the same work context and have a regular and current relationship with the Whistleblower;

d) entities owned by the Whistleblower or for which the Whistleblower works, as well as entities operating in the same work context as the Whistleblower, in accordance with local legislation.

In the case of Anonymous Whistleblowing Reports, if the Whistleblower is subsequently identified and suffers retaliation, the protective measures set out in this Company Procedure apply.

PLATFORM (OR WHISTLEBLOWING PLATFORM): an IT platform provided by a leading external provider, which Whistleblowers are invited to use as the preferred channel for submitting Whistleblowing Reports, since it includes IT features suitable for ensuring the confidentiality of the Whistleblower's identity and of the content of the Report, including the identity of the Reported Person. The Platform is available at https://whistleblowing.eniplenitude.com.

WHISTLEBLOWING CHANNEL MANAGEMENT REPORT: contains information and statistical data on whistleblowing activities carried out during the period (see paragraph 4, "Reporting", of this document).

WHISTLEBLOWER(S): Plenitude People and all persons who operate or have operated in Italy or abroad in the name of, on behalf of or in the interest of Plenitude, each within the scope of their functions and responsibilities, including non-employee third parties such as Business Partners, shareholders and/or voting-right holders, customers, suppliers of products or services, audit firms, consultants, agents, collaborators, volunteers, trainees, paid and unpaid interns, candidates for positions at Plenitude where information was acquired during the selection process, and representatives or persons working under the supervision and direction of contractors, subcontractors and suppliers, who report information on breaches acquired in a work-related context in compliance with locally applicable legislation implementing Directive (EU) 2019/1937.

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WHISTLEBLOWING REPORT: any Communication received by Plenitude concerning conduct attributable to Plenitude People or to persons operating or having operated in Italy or abroad in the name of, on behalf of or in the interest of Plenitude, which has occurred or is very likely to occur, including well-founded and concrete suspicions and attempts to conceal such conduct, in breach of national or European Union laws and regulations, measures issued by Authorities, the Code of Ethics, Model 231 or Compliance Models for foreign Subsidiaries, and internal regulations such as the "Anti-Corruption" ECG Policy, in accordance with locally applicable legislation implementing Directive (EU) 2019/1937

To enable effective and appropriate Follow-up, the Whistleblowing Report should be substantiated and, as far as possible, describe the facts, events or circumstances forming the basis of the alleged breach, such as the type of misconduct, reference period, amount, causes and purposes, companies, areas, persons, units or entities concerned or involved, and any anomaly in the internal control system, with sufficient detail to enable the competent corporate functions to verify whether the reported facts or circumstances are well-founded.

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

- objections, claims or requests linked to a personal interest of the Whistleblower and relating exclusively to their individual employment relationship or to individual employment relationships with hierarchically superior figures.;
- Reports of breaches already mandatorily governed by European Union or national acts referred to in Part II of the Annex to Directive (EU) 2019/1937 or by national legislation implementing those acts;
- Reports of national-security breaches and procurement relating to defence or national-security matters[24];
- requests, complaints or grievances concerning possible service failures of a commercial nature that do not involve breaches of European Union consumer-protection acts.

These Communications will be forwarded to the competent corporate functions for handling in accordance with the applicable regulatory framework.

ANONYMOUS WHISTLEBLOWING REPORT: a Whistleblowing Report in which the Whistleblower's personal details are not disclosed, cannot be identified unequivocally or are not confirmed. Subject to the specific provisions of locally applicable legislation implementing Directive (EU) 2019/1937[25], Anonymous Whistleblowing Reports are handled under this Company Procedure, although the timeframes and safeguards established herein do not apply. If the Whistleblower is subsequently identified and suffers Retaliation, the protective measures set out in this Company Procedure apply.

HUMAN RIGHTS WHISTLEBLOWING REPORT(S) (HR): Whistleblowing Report(s) concerning facts or conduct contrary to, or inconsistent with, Plenitude's responsibility to respect the human rights of individuals or communities and falling within the following categories: (i) socio-

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

[25] According to **Spanish law**, the same time frames and guarantees apply to Anonymous Reports as those provided for Reports in which the personal details of the Reporting Person are explicitly stated (or can be uniquely identified or confirmed).

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economic impacts; (ii) health, safety and security of local communities; (iii) breaches of workers' rights; and (iv) occupational health and safety.

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1. OPERATING PROCEDURES FOR MANAGING THE WHISTLEBLOWING PROCESS

The activities relating to the Whistleblowing Report management process are described in the following paragraphs.
In particular, the Whistleblowing Report management process consists of the following phases:

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

1.1 Receipt

1.1.1 Receipt Channels

Within the Whistleblowing Committee, the Internal Audit Function is responsible for managing the channel for receiving Whistleblowing Reports.

To ensure adequate channels for receiving Whistleblowing Reports, Eni Plenitude has established:

- the Whistleblowing Platform, identified as the preferred channel and accessible through the Eni Plenitude website in the dedicated section "Whistleblowing – Management of Whistleblowing Reports" [26], and through the website of each Subsidiary that has entrusted Eni Plenitude with managing its Reports, where available, as well as through the respective corporate intranets[27];
- for oral Whistleblowing Reports, the telephone numbers published on the websites and corporate intranets referred to above;
- dedicated paper mailboxes/post boxes for receiving Whistleblowing Reports, established by Subsidiaries only in the cases provided for in paragraph "1.1.1.2 Paper mailboxes/post boxes".
- The Internal Audit Function monitors the operation of the above Communication Channels.

1.1.1.1 Whistleblowing Platform

Through the Platform, the Whistleblower may access the Eni Plenitude Channel, established to receive Whistleblowing Reports concerning Eni Plenitude and each Subsidiary that has entrusted Eni Plenitude with managing its Reports. Whistleblowing Reports submitted through the

[26] See the page https://whistleblowing.eniplenitude.com.

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

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Platform are handled in accordance with the local legislation implementing Directive (EU) 2019/1937 and the features enabled on the Platform.

A Whistleblowing Report may be submitted through the Platform as:

i. signed or anonymous - Plenitude encourages Whistleblowers to disclose their identity. Confidentiality and the safeguards provided by applicable legislation are ensured, including through segregation of the Whistleblower's identification data from the content of the Report. Anonymous Whistleblowing Reports are handled under this Company Procedure, although the timeframes and safeguards established herein do not apply, subject to the specific provisions of locally applicable legislation implementing Directive (EU) 2019/1937. A Report is considered signed when the Whistleblower provides identification data, such as name, surname, date and place of birth; where the country of birth is Italy, the Tax Code is required[28];

ii. written or oral - a Whistleblowing Report may be submitted either by completing the fields on the Platform or by calling the dedicated telephone numbers[29]. For written Reports, the Whistleblower is guided through a questionnaire containing open and closed, mandatory and optional questions and may attach supporting documents[30]. For oral Reports, the Whistleblower may, with consent, record a voice message containing their statements[31]. The Whistleblower may also request a direct meeting through the Platform[32]. The meeting is held at Plenitude premises or by videoconference, normally with at least two representatives of the Internal Audit Function or another function delegated by the Whistleblowing Committee. After reviewing the privacy notice[33], the Whistleblower's statements are recorded in minutes, which the Whistleblower may correct and/or confirm and must sign. The Internal Audit Function then uploads the signed minutes to the Platform.

Where required by local legislation implementing Directive (EU) 2019/1937, the Whistleblowing Platform may also be used to request a confidential consultation concerning a suspected breach potentially relevant under this Company Procedure.

Access to the Whistleblowing Platform by the Whistleblower is subject to a "*no-log*" policy to further protect confidentiality. For oral Whistleblowing Reports, the system uses IT features to alter the Whistleblower's voice during recording so that it cannot be recognised.

Acknowledgement of Receipt through the Platform

Once the Communication has been submitted, the Whistleblower automatically receives an Acknowledgement of Receipt[34] through the Platform containing a numeric code ("KEY-CODE")

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[28] Specifically, the Platform performs an initial automatic check for consistency between the personal data and the tax code of the Whistleblower. In the case of a positive outcome, the system will flag the Whistleblower as 'qualified'; otherwise, the Whistleblower will be considered 'unqualified' (see 1.2.1.1 "Operating procedures for preliminary analyses" for further details).

[29] Please refer to the Internet page for information on how to submit an oral Whistleblowing Report: https://www.corporate.eniplenitude.com/it/whistleblowing-segnalazioni.

[30] See 2.2. "Minimum contents of Whistleblowing Reports to enable subsequent verification activities" of this Company Procedure.

[31] Please note that in order to allow the Whistleblower to rectify or approve their statements, the Platform allows them to listen to the recording again before submission.

[32] In particular, the Whistleblower can request a direct meeting following the instructions provided on the Platform

[33] Specific consent is required from the Whistleblower where the statement is documented by means of a full transcript or recording on a device suitable for listening.

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

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required to monitor the progress of the Whistleblowing Report and access, with the highest *confidentiality* and anonymity safeguards, the messaging system integrated into the Platform. This system allows the Whistleblower to provide further information and details useful for Follow-up and to receive Communications concerning the Report, including Feedback[35].

Responsibility for managing the Platform is assigned to the Internal Audit Function. For technical matters relating to operation of the Platform, the Internal Audit Function liaises with the external provider through the competent Information Technology function of Eni Plenitude and with External Communication for matters relating to the website.

Access to the Platform by authorized users

Access to the Platform by authorized Plenitude personnel, and the activities performed within it, are tracked through logs. The Platform may be accessed with different profiles linked to the role performed in the process governed by this Company Procedure by the Internal Audit Function and the members of the Whistleblowing Committee, the members of the Board of Statutory Auditors of Eni Plenitude for all Group companies, the Control Bodies of the Subsidiaries, the 231 Supervisory Body of Eni Plenitude and the 231 Supervisory Bodies/International Supervisory Bodies of the Subsidiaries within their respective areas of responsibility, as well as supporting Eni Plenitude personnel appointed by them.

1.1.1.2 Paper mailboxes/post boxes

Without prejudice to the preferential use of the Platform, Subsidiaries may establish dedicated paper mailboxes/post boxes for receiving Whistleblowing Reports. The decision to establish such paper mailboxes/post boxes must be justified by operational needs that prevent all Plenitude People from making full and effective use of the Platform (e.g. difficulties in accessing the internet). The Legal Representative of the Subsidiary is responsible for promptly informing the Whistleblowing Committee, through the dedicated internal e-mail address [whistleblowingcomitato@eniplenitude.com], of the establishment of any mailboxes/post boxes and identifying the person responsible for their management (e.g. periodically checking, at least weekly, the Communications received through the mailboxes/post boxes; adopting appropriate measures to ensure the integrity of the mailboxes/post boxes, including protection against unauthorized access; and safeguarding the confidentiality of the Communications). Paper Communications received through such mailboxes/post boxes are scanned and sent without delay to the Internal Audit Function through the dedicated internal e-mail address [whistleblowingcommittee@eniplenitude.com], together with any attached documentation, so that the verification activities can be initiated promptly. The original paper Communication is sent to the Internal Audit Function using a method that ensures confidentiality, such as the internal mail service. The person responsible is prohibited from retaining a copy or disclosing any information concerning its content, including data relating to the identity of the Whistleblower, the person or persons involved and any persons mentioned in the Communication.

Upon receipt of the Communication, the Internal Audit Function uploads it to the Platform and proceeds with Follow-up in accordance with the procedures set out in this document.

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

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1.1.2 Whistleblowing Reports received from outside the established channels

Plenitude People who receive a Communication outside the Platform whose content may qualify as a potential Whistleblowing Report, as defined under "Whistleblowing Report", must:

- immediately inform the Whistleblower, if identified, of the opportunity to submit the Whistleblowing Report directly through the Platform;
- promptly forward the Communication to the Whistleblowing Committee through the dedicated internal e-mail address [whistleblowingcommittee@eniplenitude.com], together with all documentation received, informing the Whistleblower[36] where possible, and in any event no later than seven days after receipt, ensuring the confidentiality of the Communication's content, for example by using e-mails labelled "*restricted*", and without retaining a copy.

Upon receipt of the Communication, the Internal Audit Function:

- uploads the Communication, including any attached documentation, to the Platform and sends an Acknowledgement of Receipt to the Whistleblower whose identity and/or contact details are known or can be reliably identified, by e-mail from the no-reply address [whistleblowing-noreply@eniplenitude.com], where possible and where the Whistleblower expressly states that they wish to benefit from the safeguards provided by this Company Procedure;
- sends an Acknowledgement of Receipt to the Plenitude Person who forwarded a Communication received outside the channels established by this Company Procedure, by e-mail from the no-reply address [whistleblowing-noreply@eniplenitude.com].

Unless otherwise provided by local legislation implementing Directive (EU) 2019/1937 or the related implementing rules, Communications received outside the established channels are managed by Plenitude and processed in accordance with the criteria established in the internal procedural framework, namely this Company Procedure and this document, and are not subject to the timeframes and safeguards governed by this Company Procedure, except where the Whistleblower has been reliably identified and has expressly stated in the Communication that they wish to benefit from the safeguards provided herein.

1.2 Follow-up activity on the Whistleblowing Reports

Follow-up activity on the Whistleblowing Reports is carried out by the Internal Audit Function in its capacity as the appointed member of the Whistleblowing Committee. The Internal Audit Function performs its activities while maintaining the necessary conditions of independence and the due objectivity, competence and professional diligence defined in the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA), as well as in the Code of Ethics.

In particular, Follow-up consists of carrying out checks on the Reported Facts using the available tools, in compliance with the applicable timeframes and the principles of objectivity, competence and professional diligence, while also keeping the Whistleblower informed of progress in handling the Whistleblowing Report.

[36] Without the Whistleblower's consent to sending the unencrypted Communication, it will be forwarded anonymously in order to preserve the Whistleblower's identity.

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Appropriate arrangements are in place to ensure transparency and fairness in managing Whistleblowing Reports, including where a Report directly or indirectly concerns a member of the Whistleblowing Committee or where a member may have an actual or potential conflict of interest. In such cases, in addition to the provisions applicable to Reports relating to Significant Events, where relevant, the member must abstain and is excluded from all investigative, assessment and decision-making activities concerning the Report; the Committee therefore operates with its remaining members. Where this does not ensure adequate independence, the Chief Executive Officer of Eni Plenitude appoints, for the specific Report, a substitute member meeting the requirements of independence, competence and absence of conflicts of interest. Where the Report concerns the Head of the Internal Audit Function or a conflict of interest involving that person emerges, the activities normally assigned to the Internal Audit Function within the whistleblowing process are not performed by personnel belonging to that function but are managed in accordance with the decisions of the other members of the Whistleblowing Committee, operating with its remaining members. In the event of the prolonged absence of a member for more than seven days, the Whistleblowing Report management process is nevertheless ensured by the other members of the Whistleblowing Committee.

1.2.1 Preliminary analysis

The following paragraphs address the main aspects of the “Preliminary Analysis” phase, namely:

- operating procedures for preliminary analyses;
- involvement of specialist functions in preliminary analyses.

1.2.1.1 Operating procedures for preliminary analyses

The purpose of the preliminary analyses is to obtain contextual information useful for the subsequent assessments by the Whistleblowing Committee (e.g. whether the supplier mentioned in the Communication is included in the Plenitude Vendor Register, qualification status and procurement value) concerning the classification of Communications as: (i) Communications to be handled as Whistleblowing Reports under this Company Procedure; (ii) Communications falling outside the scope of Whistleblowing Reports under this Company Procedure (e.g. complaints or objections); or (iii) Communications to be filed because the conditions required to initiate the subsequent investigation phase are not met (paragraph 2.2, “Minimum contents of Whistleblowing Reports to enable subsequent verification activity”).

When the Whistleblower uploads the Communication through the Platform, it is made visible “unencrypted” to authorized users of the Internal Audit Function, who:

a) where the conditions for classifying the Communication as a “Whistleblowing Report relating to Significant Events” are met, forward it without delay to the Chairman of the Board of Statutory Auditors, the Chairman of the Control Body of each Subsidiary concerned and, for matters falling within their remit, the 231 Supervisory Body of Eni Plenitude and the 231 Supervisory Body/International Supervisory Body of each Subsidiary concerned, which may identify specific handling procedures;

b) carry out an initial assessment, to be submitted to the Whistleblowing Committee, of the nature of the Communication received and whether the conditions required to initiate the subsequent verification phase are met, with particular reference to the presence of precise and consistent factual elements making the Communication substantiated;

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c) for signed Communications, perform a check to identify any cases in which the identity provided by the Whistleblower is manifestly unreliable, usually where the System's automatic Tax Code check does not apply. The Internal Audit Function performs this verification by accessing a segregated section of the Platform using a One Time Password. A positive outcome is recorded by updating the "identity" field to "confirmed"; otherwise it is updated to "unconfirmed" and the Communication is treated in the same way as an anonymous Communication;

d) convenes the Whistleblowing Committee and prepare the supporting information required for the performance of its duties[37].

The Whistleblowing Committee, supplemented by the Local Member of the Subsidiary where required to comply with local legislation[38]:

a) examines the Communications received to identify Whistleblowing Reports falling within the area of application of this Company Procedure;

b) confirms whether the company concerned by the Whistleblowing Report is the entity indicated by the Whistleblower or resolves to update it;

c) analyses the content of the Communication and the outcome of the preliminary analysis and resolves on:

- filing Communications that: (i) do not qualify as Whistleblowing Reports for the purposes of this Company Procedure; (ii) are manifestly unfounded and/or illicit[39]; or (iii) concern facts already subject to specific investigation activities and already filed, where the preliminary checks reveal no new information requiring further verification activities;

- initiating the subsequent investigation phase by appointing the Internal Audit Function;

- identifying Corporate Administrative Liability Whistleblowing Reports (AL), upon the indication of the head of the Legal & Compliance unit who is a member of the Whistleblowing Committee[40].

d) where disputes, pre-litigation matters or investigations/proceedings by public authorities[41] concerning the areas or matters covered by the Communication are known to exist, may, subject to assessment by the Legal & Compliance function and without prejudice to

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

[38] The Local Member will receive by e-mail from the Internal Audit Function an invitation to the Whistleblowing Committee meeting where the Whistleblowing Report of interest will be dealt with.

[39] Notwithstanding, for the latter, the actions described in paragraph 6 "Disciplinary sanctions and other measures" of this Company Procedure.

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

[41] Such as ordinary and special judicial authorities, administrative bodies and independent authorities vested with supervisory and control functions, etc.

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subsequent reassessment: (i) initiate or continue verification activities, where an investigation is already underway, in accordance with paragraph 2.2.2 of this Company Procedure and any instructions from the responsible functions; or (ii) propose filing the Report and arrange for it to be forwarded to the function responsible for the proceeding. Forwarding Whistleblowing Reports to the authorities concerned is subject to prior assessment by Legal & Compliance or the other competent functions;

e) where useful for completing the preliminary checks, asks the Internal Audit Function to carry out further checks at the corporate units concerned or involving the persons concerned;

f) prepares specific minutes recording the outcome of the assessments described above.

Where possible, the Internal Audit Function informs the sender of the Communication if the reported matter falls outside the scope of this Company Procedure[42].

Furthermore, with reference to Communications concerning Subsidiaries, where required to comply with local legislation, the Whistleblowing Committee examines the outcome of the assessments performed by the Local Member regarding reported facts or circumstances that must be communicated to the competent authorities under applicable local legislation[43]. Where the conditions and requirements for such communication are met, the Local Member, through the person vested with the necessary powers, communicates the matter to the competent local authority.

At the end of the activities described above, the Internal Audit Function makes the Whistleblowing Committee's assessments available by uploading the meeting minutes to the Platform. The minutes contain a summary of the Communications, identifying those filed and the substantiated Whistleblowing Reports, and are made available both to the members of the Whistleblowing Committee and to:

- the members of the 231 Supervisory Body of Eni Plenitude, or a delegated member, for Whistleblowing Reports for which the Whistleblowing Committee has identified Eni Plenitude as the company concerned;
- the members of the 231 Supervisory Body/International Supervisory Body of each Subsidiary for Whistleblowing Reports for which the Whistleblowing Committee has identified that Subsidiary as the company concerned.

1.2.1.2 Involvement of specialist functions in preliminary analyses

As part of the preliminary investigation activities, in compliance with the principle of independence and professionalism applicable to the persons involved in managing Whistleblowing Reports, the Internal Audit Function may, where necessary, obtain support from other Plenitude functions (e.g. Human Resources, Legal, Procurement, Security and HSEQ) to acquire contextual information useful for the subsequent assessments by the Whistleblowing

[42] Below is an informative disclaimer to be supplemented/amended according to operational needs:
"Dear writer, with reference to the Communication received, we inform you that the subject addressed is outside the area of application of the Global Procedure "Management of Whistleblowing Reports received by Eni Plenitude SpA SB and by its subsidiaries" and the Eni Plenitude Whistleblowing Committee has resolved to file it without further ***action. Best regards.".***

[43] According to **Spanish law**, Reports concerning facts and circumstances of a criminal nature (i.e., indicative of the commission of acts that constitute a criminal offense) must be communicated to the competent Public Prosecutor (or to the European Public Prosecutor's Office, in cases where the facts relate to the financial interests of the European Union).

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Committee. Requests for support in preliminary activities are made in compliance with the principles of confidentiality, integrity, necessity, restriction and minimization laid down by local legislation implementing Directive (EU) 2019/1937 and by this Company Procedure[44].

1.2.2 Verification activities

The purpose of the verification activities is to carry out checks, analyses and specific assessments of whether the Reported Facts are well-founded and to formulate any recommendations concerning the corrective actions required in the corporate areas and processes concerned by the Whistleblowing Report, in order to strengthen the Internal Control and Risk Management System and ensure compliance with the Code of Ethics[45], on the basis of which the relevant managers prepare a specific action plan.

The following paragraphs address the main aspects of the "Verification activities (Investigation)" phase, namely:

- operating procedures for verification activities;
- involvement of specialist functions in verification activities;
- outcomes of verification activities;
- Platform activities relating to the investigation phase;
- measures following the verification activities;
- Feedback to the Whistleblower.

1.2.2.1 Operating procedures for verification activities

The Internal Audit Function[46], as the appointed member of the Whistleblowing Committee, carries out the verification activities in order to: *(i)* verify, with reasonable assurance, whether the reported factual circumstances are well-founded, within the limits of the tools available and on the basis of the documentation and evidence made available; and *(ii)* analyze and reconstruct the management and decision-making processes followed, compliance with internal rules and procedures, the traceability of transactions, the segregation of duties and the system of delegated powers, where applicable to the specific case under review, including through sampling techniques, and provide any recommendations concerning the remedial actions required to address potential control weaknesses, anomalies or irregularities identified in the corporate areas and processes examined. Analyses of the circumstances and assessments referred to in the Whistleblowing Report that are more properly attributable to intentional and

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

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

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

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subjective elements cannot be objectively corroborated by the work performed, given the inherent limitations of internal audit activities and the investigative tools available. Similarly, decisions on the merits or appropriateness made from time to time by the corporate functions or positions involved, in accordance with their exclusive prerogatives and the applicable corporate regulatory framework, fall outside the scope of Internal Audit assessments, except in cases of manifest unreasonableness.

During the investigation of the Reported Facts, the Internal Audit Function:

a) independently identifies the Focal Point within Eni Plenitude on the basis of prior knowledge of the process and the relevant process owners or, for Subsidiaries, contacts the Internal Contact Person in order to identify the Focal Point for the investigation activities[47];

b) liaises with the Internal Contact Person/Focal Point to initiate the investigation activities. All information sharing between the Whistleblowing Committee/Internal Audit Function and the Focal Point/Internal Contact Person takes place in compliance with the principles of confidentiality, integrity, necessity and minimization laid down by local legislation implementing Directive (EU) 2019/1937 and by this Company Procedure[48];

c) obtains directly from the relevant line functions the information required for its assessments or through: (a) the HSEQ function where the Whistleblowing Report concerns health, safety, environmental or public-safety matters; (b) the Security function where the Report concerns corporate security matters; (c) for Reports concerning potential market-abuse breaches, the competent corporate functions identified in specific regulatory instruments; (d) the competent Compliance function where the Report concerns breaches relating to areas under the internal oversight of Compliance; and (e) other corporate functions according to the specific technical and professional expertise required. In such cases, the appointed functions promote and coordinate the most appropriate checks, including with the support of the competent functions/offices, and send the Internal Audit Function a concluding memorandum together with supporting documentation;

d) accesses and analyses corporate data and documents, such as extracts from corporate systems and/or other specific systems used, and/or external databases, such as information providers and open sources;

e) uses a dedicated folder, accessible only to the responsible manager and the assigned verification team, in a dedicated area of the Whistleblowing SharePoint, where all activities are tracked through logs, as the repository for the documentation received and any additional working papers;

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[47] The Internal Contact Person could also act as the Focal Point.

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

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f) in agreement with the Whistleblowing Committee, may request clarifications and/or additional information from the Whistleblower and/or other persons involved in the Report, adopting the necessary safeguards to protect confidentiality[49].

The Head of the Internal Audit Function assesses whether to initiate a "spot" audit, taking into account the principles and operating procedures established by the applicable regulatory framework for Internal Audit activities.

1.2.2.1.1 Confidentiality obligations in the performance of operational verification activities (investigation) [50]

Whistleblowing Reports may not be used beyond what is strictly necessary to ensure appropriate Follow-up. The identity of the Whistleblower and any other information from which that identity may be directly or indirectly inferred may not be disclosed, without the Whistleblower's express consent, to persons other than those competent to receive or Follow up Whistleblowing Reports and expressly authorized to process such data[51]. Therefore, where it is necessary, in order to continue the investigation into the reported facts and circumstances, to submit requests for clarification to third parties from which the Whistleblower's identity could be directly or indirectly inferred, the Whistleblower's prior written consent must be obtained[52].

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

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

[51] Pursuant to Articles 29 and 32(4) of Regulation (EU) 2016/679 and Article 2-quaterdecies of the Privacy Code.

[52] In order to "formalise" the request and any consent given by the Whistleblower pursuant to Article 12 of the Whistleblowing Decree, the following is the text of the Communication requesting the Whistleblower's consent, to be supplemented/amended based on operational needs and/or with respect to applicability in local regulatory contexts: *Dear Whistleblower, with reference to the Whistleblowing Report received on dd/mm/yyyy, we confirm that activities are underway to verify the reported facts. Eni will take care to preserve the integrity, confidentiality and privacy of your identity and of all the information in the Report throughout the entire process of its receipt, analysis and processing, while ensuring that the facts reported receive adequate and effective follow-up through the in-depth investigations deemed necessary. In order to ensure that your right to report can be punctually and effectively confirmed and receive the widest protection, Eni is also anxious to ensure that the verification activities can be effectively carried out by means of cross examination of the person to whom the reported facts refer. In the context of these investigation activities, it may be necessary to share - with parties other than the bodies competent to receive and follow-up the Whistleblowing Report - information on the content of the Whistleblowing Report itself, including audio-visual material sent by you, from which your identity data could potentially be inferred. In fact, such sharing allows Eni to reconstruct the allegations you have raised and, if necessary, decide to take the most appropriate actions and/or measures against the reported person by you as deemed suitable in view of the seriousness of the matter reported. Therefore, in order to correctly and effectively follow-up on the Whistleblowing Report you have made, we kindly invite you to read and sign the consent pursuant to Article 12 of Italian Legislative Decree no. 24/2023 at the end of this Communication. We inform you that, also following any sharing of data and information on the content of the Report, Eni will take care to guarantee you the maximum protection and safeguards under applicable legislation. We also inform you that, at this point, should you not agree to the possible sharing of information on the content of the Whistleblowing Report for the purposes of adequate and effective*

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

In compliance with the principle of independence and professionalism applicable to the persons involved in managing Whistleblowing Reports, the operating procedures for involving specialist functions in verification activities are the same as those described in paragraph 1.2.1.2, "Involvement of specialist functions in preliminary analyses". Accordingly, where strictly necessary, the Internal Audit Function may involve another competent Eni Plenitude or Subsidiary function, such as Human Resources, Legal & Compliance[53], Procurement, Security or Sustainability[54], or external consultants, to obtain specialist support on specific Reported matters.

1.2.2.3 Outcomes of verification activities

Upon completion of the verification activities, the Internal Audit Function prepares a report assigning an overall outcome to the Whistleblowing File examined and a detailed outcome to each individual assertion[55]. The possible outcomes of the Whistleblowing File are as follows:

- Substantiated: where evidence has emerged providing reasonable grounds to consider the assertions contained in the Whistleblowing Report well-founded;
- Partially Substantiated: where evidence has emerged providing reasonable grounds to consider one or more assertions contained in the Whistleblowing Report, in whole or in part, well-founded;
- Unsubstantiated: where evidence has emerged providing reasonable grounds to exclude the validity of the assertions contained in the Whistleblowing Report;
- Not Ascertainable: where the Whistleblowing Report does not contain substantiated, precise and/or sufficiently detailed information and/or where, based on the investigative tools available, it is not possible to confirm or exclude the validity of the assertions contained in the Report;
- Not Applicable: where the Reported Facts coincide with the subject matter of pre-litigation, litigation or investigations in progress by public authorities, including ordinary or special judicial authorities, administrative bodies and independent authorities vested with supervisory and control functions, or concern employment-law matters. This assessment is made after obtaining the opinion of the Human Resources/Legal & Compliance function.

follow-up, Eni may be obliged to interrupt and not continue the investigation activities. CONSENT PURSUANT TO ART. 12 OF ITALIAN LEGISLATIVE DECREE NO. 24/2023

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

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

54 The Sustainability Function assists in the identification of remedial actions (e.g. apology, restitution, restoration of the status quo, etc.).

55 In particular, the cover of the Whistleblowing File shows the summary outcome with a percentage depending on the weight of the individual outcomes associated with the assertions.

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1.2.2.4 Platform activities relating to the investigation phase

The access permissions and visibility available on the Platform during the investigation phase are detailed below:

- the Whistleblowing Committee: (i) can view the Whistleblowing Report management status[56]; and (ii) has access to the Whistleblowing File in pre-view;
- the 231 Supervisory Body and International Supervisory Body, for Whistleblowing Reports falling within their remit as defined in paragraph 1.2.1.1, "Operating procedures for preliminary analyses": (i) can view the progress of the Report management status; and (ii) have access to the Whistleblowing File in pre-view. Where the 231 Supervisory Body/International Supervisory Body intends to propose additions or observations concerning the handling of a Whistleblowing Report within its remit, it informs the Internal Audit Function, which shares the request with the Whistleblowing Committee; the latter then resolves on any appropriate activities to be undertaken.

1.2.5 Measures following verification activities

With reference to the application of this regulatory instrument, where the outcome of the investigation phase reveals serious breaches or unlawful conduct confirming the Reported Facts, or in the case of Illicit Whistleblowing Reports, the Whistleblowing Committee:

- in the case of Plenitude employees, forwards the findings of the verification activities to the competent Human Resources functions in accordance with the Company Procedure "Labour Legislation and Disputes", as subsequently amended and supplemented, and with applicable local legislation[57];
- in the case of Plenitude suppliers managed within Procurement, informs the function responsible for the Vendor Management process in order to activate the supplier assessment process in accordance with the Company Procedure "Vendor Management & Development", as subsequently amended and supplemented;
- in the case of counterparties other than suppliers managed within Procurement, forwards the findings to the competent functions for assessment of any actions to be taken against them;
- where deemed appropriate, shares the outcome of the verification activities with other specialist functions within Plenitude, such as Legal, Security and HSEQ.

With reference to the operating procedures for involving the specialist functions referred to above, following the resolution of the Whistleblowing Committee, the Internal Audit Function grants the relevant contact persons access to a dedicated SharePoint folder in which the Whistleblowing Files falling within their remit are uploaded, in order to initiate the process for assessing breaches and the resulting actions.

[56] For example: minutes of the Whistleblowing Team, ongoing investigations, etc.

[57] According to **Spanish law**, the person involved (i.e., the Reported person) is informed of the actions or omissions attributed to them, according to the timing and manner deemed most appropriate to ensure the successful outcome of the verification activities.

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Specialist functions are involved only after reviewing a standard disclaimer containing specific confidentiality instructions[58].

The competent Human Resources and Procurement functions provide the Internal Audit Function and the 231 Supervisory Body of Eni Plenitude, for information purposes, with the assessments carried out in this regard[59].

1.2.6 Feedback to the Whistleblower

Through the Internal Audit Function, the Whistleblowing Committee provides Feedback to the Whistleblower upon completion of the verification activities and, in any event, no later than three months after the Acknowledgement of Receipt of the Whistleblowing Report[60].

Where permitted by local legislation implementing Directive (EU) 2019/1937 or the related implementing rules, if the verification activities have not been completed within three months of the Acknowledgement of Receipt of the Whistleblowing Report, the Whistleblowing Committee, through the Internal Audit Function, informs the Whistleblower that additional time is required to complete the investigation due to the complexity of the activities to be performed and/or the specific circumstances of the case[61].

1.3 Monitoring of Corrective Actions

Where the verification activities identify the need for corrective actions relating to the Internal Control and Risk Management System, the management of the areas/processes subject to verification is responsible for preparing a corrective action plan to address the issues identified.

The Internal Audit Function monitors corrective actions in accordance with the Internal Audit Company Procedure, as subsequently amended and supplemented.

1.4 Reporting

1.4.1 Whistleblowing File in Pre-View

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

[59] With reference to the Human Resources function, this information flow is regulated in the "Labour Legislation and Disputes" Company Procedure.

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

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

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Upon completion of the verification activities, whether the Whistleblowing Report is filed or found to be substantiated, the Internal Audit Function prepares the Whistleblowing File and makes it available in pre-view on the Platform to the Whistleblowing Committee, which may:

- approve the Whistleblowing File and its outcome;
- or request further verification or investigation[62].

In the absence of requests for further verification or investigation by the Whistleblowing Committee concerning proposals to file a Report, the Internal Audit Function makes the Whistleblowing File available through the Platform to the 231 Supervisory Body or International Supervisory Body of the Subsidiary concerned, which may request the Whistleblowing Committee to carry out further verification where deemed necessary.

In the absence of further requests for investigation, the Whistleblowing Committee approves the outcomes of the Whistleblowing Files and forwards them to the Board of Statutory Auditors and the Control Bodies of each Subsidiary concerned.

1.4.2 Whistleblowing Channel Management Report

The Internal Audit Function ensures the preparation of a periodic Whistleblowing Channel Management Report, at least annually, for the Governing Body of Eni Plenitude and, within their respective areas of responsibility, the Governing Bodies of each Subsidiary, for the performance of the duties assigned to them by law. The same Reports are sent to the Board of Statutory Auditors and the 231 Supervisory Body of Eni Plenitude, as well as to the corresponding bodies of each Subsidiary.

This reporting contains information and statistical data for the period, such as the number of Whistleblowing Files opened, the number of investigations in progress at the beginning and end of the period, and investigations completed during the period, with details including distribution by outcome, company concerned, process phase involved and data on the operation of the Platform.

Lastly, the Internal Audit Function ensures that data relating to Whistleblowing Reports are made available to the competent Sustainability and D&I function of Eni Plenitude for publication in the documents required by applicable legislation. In this regard, the Internal Audit Function periodically identifies Human Rights Whistleblowing Reports (HR) jointly with the above-mentioned function.

Additional information of a purely statistical nature concerning the whistleblowing process may be made available to the competent corporate functions, such as Sustainability Reporting and Compliance, for purposes connected with their respective responsibilities.

2. CONTROLS, FILING AND DOCUMENT STORAGE, TRACEABILITY

Reference should be made to paragraph 7, “Controls, Filing and Document Storage, Traceability”, of this Company Procedure.

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

[62] Once further investigations/details have been carried out, the flow of activities resumes from paragraph 1.2.2.

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- personal data will be retained for two years from receipt of the Communication where the assessment of its admissibility has a negative outcome;
- where the assessment of admissibility has a positive outcome and the Communication is classified as a Whistleblowing Report, the personal data contained therein will be retained for five years from notification of the final outcome of the Reporting procedure.

This is without prejudice to cases where retaining the Whistleblowing Report and the personal data contained therein for a longer period is necessary for litigation, requests from the competent authorities or pursuant to applicable law. At the end of the retention period, the Whistleblowing Reports and the personal data included therein are deleted or irreversibly anonymised.

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