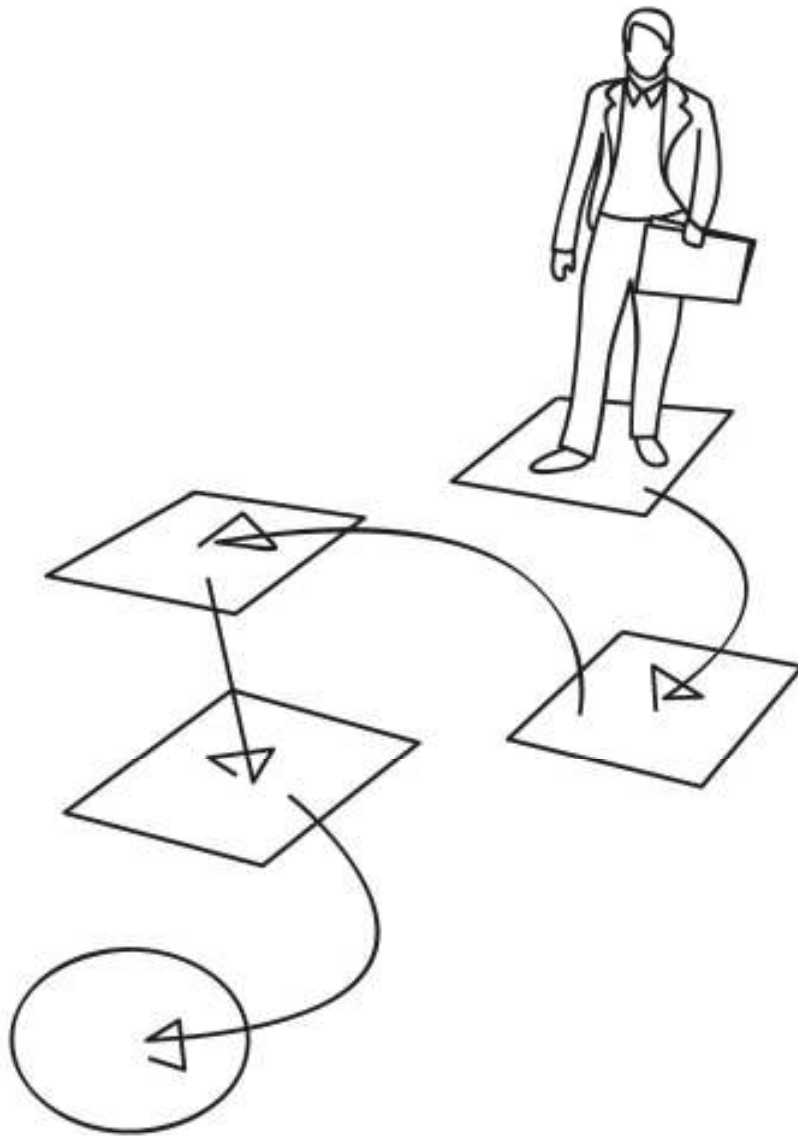


Professional Operating Instruction

Methodologies for the management of eni resources on international assignment to urban locations



REFERENCE MSG:

Human Resources



TITLE:

Methodologies for the management of eni resources in international assignment to urban locations.

NOTES:

Application field: the human resources professional area functions of eni spa and its controlled companies.

The present document cancels and replaces the professional operating instruction "Methodologies for the management of personnel assigned abroad", opi hr 003 eni spa r01.

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1. Preface and objectives

1. Preface and objectives

Eni recognizes the value of international mobility as a tool of integration and development of its resources, nevertheless as a means to foster the development of the business in any country or geographic area in the world.

In this context, eni defines criteria and methodologies as a reference for the international mobility management functions, in its different and articulated aspects.

The objective of the present operating instruction is to collect in a single document, addressed to the managers and specialists of human resources management, a set of rules useful for a clear management of the international mobility.

The principles, processes and terminology used in this operating instruction make reference to those applied in the eni *Human Resources Management System Guideline*.



2. Area of application

2. Area of application

The present document refers to the sub process "Personnel Management and Administration", addressing issues related to the international mobility, of the "Human Resources" process as described by the Management System Guideline.

The document it's applicable to the human resources functions of eni spa and its foreign subsidiaries, in accordance with the local laws and regulations.

The human resources function of eni division/companies with a coordination role are responsible for its implementation in conjunction with the eni corporate competent functions.



3. Reference documents

3. Reference documents

Policy "our people", released on October 15th 2010.

Management System Guideline "Human resources "released on December 17th 2010.



4. Definitions

4. Definitions

The reference definitions in this document are those one included in the MSG "Human Resources", such as but not limited to:

Business Areas: it is intended the divisions of eni spa and of companies which report to eni spa and their subsidiaries.

Business area human resources functions: it is intended the human resources departments of the divisions/companies and of the companies which report to them.

Human resources function of eni division/companies with a coordination role: it is intended the human resources departments of the business areas with a coordination role towards the companies reporting to them.

eni corporate human resources functions: it is intended the human resources department with steering, coordination and control responsibilities.



5. Long term business travel

5. International mobility typology: long term business travel

5.1 Definition, duration and field of application

The long term business travel to urban locations shall be understood to mean the assignment of eni resources to a different country (*host country*) other than that where the habitual place of work is located (*home country*), in order to carry out a task on a temporary basis.

Eni resources on a long term business travel maintain their financial, family and social ties in the home country.

The temporary nature of the activity performed during a long term business travel makes it different from an international assignment, whether of long or short duration, to any host country.

If the nature and the characteristics of the activities should change during the long term business travel period, then it is possible for the latter to be transformed into another type of international assignment. In such case, should the remuneration package to be more favorable for eni resources, then the company may provide compensations for the balance.

The period spent on a long term business travel may be taken into consideration for the purposes of the rules and regulations governing the new type of international assignment, in the event that the total time spent abroad is relevant to the application of these same rules and regulations (for example: the dates and the number of returns to the home location, the accrual and the utilization of vacation time, etc.).

The specific company's procedures and regulations define the application criteria for the single companies.

Duration

The company provides the long term business travel to eni resources who shall carry out a task or a temporary activity in a host country for a minimum period of thirty (30) consecutive calendar days and in any event for less than one hundred and eighty-three (183) consecutive calendar days in a twelve (12) months period.

Assignment status

The assignment on a long term business travel is on a single status basis only.



5. Long term business travel

5.2 Rules and regulations

The present rules and regulations aim to define the principles generally applied when eni resources are on long term business travel to a urban location. The following rules and regulations also hold for eni resources who, being on international assignment, must carry out tasks in locations other than the one to which they were assigned. In any event, application of the rules and regulations must prove compatible with the rules and customs of the country of assignment.

5.2.1. Pre assignment

5.2.1.1 Fitness to work

Long term business travel may take place in host countries with extreme environmental conditions or greatly differing from those of the home country.

The company therefore verifies that eni resources meet the physical requirements necessary for a long term business travel on the basis of medical examinations, performed at credited institutions in accordance with protocols laid down depending on host country conditions.

Verification of physical fitness to work is to be regarded as a pre-requisite for the finalisation of the long term business travel.

It shall be the responsibility of the company to provide eni resources with information on compulsory/recommended vaccinations and general medical advice in accordance with the guidelines of competent public institutions and the eni medical department.

Expenses incurred in respect of such examinations, including tests and vaccinations where necessary, are at company charge.

5.2.1.2 Visas and permits

Some international destinations may require entry visas and/or residence permits.

Under these circumstances, the company shall be responsible for the preparation of preliminary documentation for the transfer and stay in the host country (passport issue/renewal, residence permits, health and welfare procedures, etc.) and associated expenses.



5. Long term business travel

Any costs thereby incurred for such purposes by eni resources may be reimbursed by prior agreement with human resources function of eni division/companies with a coordination role.

5.2.2. *Departure*

5.2.2.1 Travel expenses

The company shall directly provide eni resources starting a long term business travel with an air ticket to reach the host country from the airport closest to eni resources habitual residence in the home country.

Exceptionally, the business area human resources function of the host company may reimburse the cost incurred to the eni resources, upon documentary evidence. In addition to the air ticket, the company shall reimburse eni resources for expenses incurred in travelling to the airport and/or railway station closest to their habitual residence, reserving the right to apply the following two alternative criteria:

- a) reimbursement of documented expenses, subject to approval of the route by the human resources function of eni division/companies with a coordination role if there is no airport and/or railway station close to eni resources habitual residence;
- b) payment of a flat rate sum calculated by human resources function of eni division/companies with a coordination role by agreement with eni corporate functions.

The company provides eni resources on long term business travel with a flat rate amount to cover any excess luggage allowance, in agreement with the competent eni corporate human resources function.

Travel undertaken by any means other than by aircraft, are governed by company standing instructions.



5. Long term business travel

5.2.2.2 Class of travel

The travel class is applied on the basis of the number of travel areas¹ crossed (origin/destination) and the category of eni resources, as per table below:

Areas crossed	Senior Managers (Dirigenti)	Middle Managers (Quadri)	Others (Impiegati/Operai)
Area 0	Business	Economy	Economy
1 Area	Business	Economy	Economy
2 Areas	Business	Business	Economy
3 Areas	Business	Business	Economy
4 Areas	Business	Business	Economy

In case the journey travel involves internal legs, where possible the same class of travel set for the main trip is applied; otherwise, the company undertakes to provide an equivalent quality standard.

The travel class is determined on the basis of the activity to be performed at the foreign destination, and in order to avoid subjecting eni resources to excessive inconvenience or fatigue, as well as, in certain cases, for the purpose of company's image. As a result, eni resources are not allowed to request a different class of travel other than the one set, with the exception of extraordinary circumstances, or payment in lieu of the ticket.

The company shall directly provide eni resources with an air ticket. Exceptionally, the business area human resources function of the host company may reimburse the cost incurred to the eni resources, upon documentary evidence.

In terms of travel cost, any opportunities for reductions or discounts provided by the air-travel carrier are used to the advantage of the company, which shall take steps to enter into agreements with the air-travel companies.

¹ See attachment B.

5. Long term business travel

Travel undertaken by any means other than by aircraft, are governed by company standing instructions.

5.2.3. *Stay in host country*

5.2.3.1 Applicable contractual arrangements

Eni resources on a long term business travel remain subject to the employment agreement in the home country, which therefore remains in full effect.

5.2.3.1.1 *Working hours*

Where the destination of the business travel is an **urban location**, as a technical and objective condition necessary for the performance of normal activities, eni resources are required to observe the working hours in effect within the host company.

At the same time, eni resources must observe the weekly rest days and the public holidays falling on weekdays in effect within the host company.

During the business travel period, it is guaranteed that the duration of the work performed at the host location will be equal to that normally performed at the home location for the same period. Compensation for all the extra hours worked is calculated according to the rules and regulations in force at the home location, for those entitled to. Any recovery of hours must, as a rule, be performed during the period immediately following the return from the business travel. Overtime work, both during the week days and on weekends or holidays, must be, in accordance with the specific procedures in force in the human resources function of eni division/companies with a coordination role, expressly requested and authorized, albeit with whatever modifications might be necessary due to the fact that the work is being performed abroad. Only the actual performance of work activity constitutes a valid claim for the payment of overtime and/or recovery of hours for those entitled to. Under no circumstances, the only presence of eni resources abroad, though this may represent an authentic hardship (compensated, in any case, by the business travel indemnity), can lead to the accrual of such compensation. The setting of earlier working hours, or the extension of working hours, or the need to travel outside of working hours made necessary by the business travel assignment, and already compensated by the business travel indemnity, are under no circumstances to be considered as working time. When



5. Long term business travel

the travel ends or begins on a public holiday, or on a day designated for rest, the company may grant one (1) day or half a day (1/2) off in lieu, depending on whether the time of arrival or departure in the home country is, respectively, later or earlier than 1 pm. Any day off in lieu allowed, as intended for rest, must be taken immediately after the return to the home country or arrival at destination.

5.2.3.2 Accommodation

Where the destination of the business travel is an urban location, the company adopts the most appropriate solution for the accommodation of eni resources (hotel, residence, guest house, apartment, etc.), in relation to the duration of the assignment, their category, environmental situation, safety restrictions, inter-company and/or joint venture agreements, tax issues, cost and in alignment with local legislation.

As a rule, average quality accommodation, based on international standards, shall be provided.

The company, where stable organizations have been established, may enter into agreements with local hotel operators or set up corporate guest houses.

Guest houses set up by an eni company may be used by the resources of another company, following an agreement between the companies in question and under stipulated conditions, assuming that no objective impediments or considerations of availability counsel against such operations.

Since the long term business travel takes place on a *single status* basis, there is no provision for transfer of family members or other dependents.

However, upon request, the company reserves the right to provide eni resources on long term business travel lasting not less than two month with accommodation for two people.

Nevertheless, even in such case reimbursement of expenses will be applicable to eni resources only.

5.2.3.3 Return trips to home country

In the case of business travel to urban locations, the company allows eni resources one (1) return trip to the home country after the third consecutive month (90 days) spent in the host country.



5. Long term business travel

The period for which eni resources on long term business travel duty travel are present in a continuous way in the host country cannot, under any circumstances, exceed that contemplated for resources on international assignment at the same location (ref. chapter. 6).

In case of long term business travel to urban locations within the same regional area² (origin/destination), the company allows eni resources one (1) return trip to the home country after not less than thirty (30) days in the host country. Such return trips must be benefited during the weekend and are subject to a limit of one return trip per month.

The company always provides emergency health repatriation.

Travel ticket provision

Where a dedicated multi-user travel management application exists, tickets for return trips are allocated automatically to eni resources on a long term business travel following the relative company procedures.

Where, on the contrary, a dedicated multi-trip application do not exist, tickets for return trips to the home country are provided to eni resources by the company in kind (*ticket in kind*).

5.3 Remuneration (expense reimbursement)

Eni resources on a long term business travel continue to receive the home base salary as per employment agreement with the home company.

In addition to the normal remuneration, expense reimbursement is contemplated, based on the following points.

where applicable by law, the company may provide eni resources on a long term business travel with specific allowances (indemnities) in accordance with the criteria set by dedicated policies or company agreements.

The indemnity may be paid together with the expense reimbursement, as a single amount.

5.3.1 Expense reimbursement

During the period of the long term business travel (including travel), eni resources will be reimbursed of expenses relevant to:

² See Attachment C.



5. Long term business travel

- a) transport (including any domestic legs and transfers from home to nearest airport/railway station to reach the working destination)
- b) subsistence (breakfast and two main meals).
- c) accommodation (hotel, guest house) including laundry and ironing expenses
- d) excess luggage allowance
- e) medical expenses (medicines, vaccinations) recognized by the health authority
- f) necessary documents (passports, permits, etc.).

In order to reimburse eni resources for the expenses incurred during a long term business travel, the company may apply any of the three following arrangements:

- reimbursement of documented expenses;
- mixed reimbursement of expenses (documented expenses, flat-rate amount)
- payment of a flat-rate amount.

The choice of the reimbursement arrangements shall be made by the company taking into account the applicable legislation.

The pre-selected reimbursement arrangements normally apply throughout the transfer period.

5.3.2 Analytical reimbursement (documentary evidence)

Eni resources on a long term business travel are entitled to reimbursement against documentary evidence of expenses incurred in relation to points a), b), c), d), e), f) in accordance with company standing instructions.

Expenses are also reimbursed for brief personal telephone calls.

When there is an acknowledged need, due to the climate or hygiene and environmental conditions at destination, expenses may be reimbursed for beverages consumed outside from meals, with the exception of alcoholic beverages.

Expenses will be reimbursed only up to the limits laid down in company procedures.



5. Long term business travel

Expenses on luxury items will not be reimbursed, unless strictly necessary for service requirements, representation or other exceptions laid down in company standing instructions.

In order to qualify for reimbursement, expenses must have been actually incurred by eni resources and duly documented. If the documentation is unavailable, expenses will be reimbursed in accordance with procedures and control methods laid down by the company.

In case of locations most frequently visited, ceilings within which the reimbursement is granted can be set for food expenses. In such instances, the choice of the type and the means of service are unrestricted.

In case of business trip to the home location, the company in accordance with eni competent functions may recognize a daily flat-rate amount instead of the analytical reimbursement. The mentioned amount must consider if eni resources will stay in hotel or at their own home.

5.3.3 Mixed reimbursement

As an alternative to the analytical system, the company may apply a mixed system, allowing for reimbursement of 'subsistence and miscellaneous' expenses as a flat-rate amount, with transport and accommodation expenses remaining under the analytical system.

Recognition of the flat-rate amount as a substitute for the reimbursement of documented expenses takes place following an agreement between the company and eni resources.

"Subsistence and miscellaneous expenses" allowances are updated and laid down – generally on an annual basis – by the competent CCOO function, and applied by the human resources function of eni division/companies with a coordination role, taking into account the specific logistical conditions in the host country. They, usually, refer to hotel accommodation for periods of less than 45 days . The flat- rate amount can be set for other locations in response to requests from the companies involved. In special cases, the amounts set can also include other expenses (taxis, means of transportation etc.) and/or take into consideration accommodation other than a hotel and/or trips lasting longer than 45 days.

The flat-rate amounts, given that they correspond to the actual cost of the services which eni resources must purchase abroad, are to be paid net of any



5. Long term business travel

taxes or other obligatory expenses which prove to be the responsibility of eni resources, in either the country of departure or of destination. In the event that such expenses exist, then the amounts of the flat-rate will be appropriately adjusted. Obligatory expenses, to the extent possible, shall not be the subject of a separate reimbursement.

5.3.4 Flat-rate reimbursement

The company may reimburse for expenses and allowances by means of a single payment (flat-rate amount reimbursement).

In this case the company will normally enter into a written agreement with eni resources involved.

The flat-rate amount, due to its nature of expenses reimbursement, is to be considered net of tax and any other compulsory expense in the host country, that might be result on eni resources account.

Such amount is determined by the competent eni corporate function with regard to the applicable tax and contributive regulations and, therefore might not be correspondent to the sum of the amounts set in paragraph 5.3.3 and 5.3.5.

5.3.5 Indemnity

Where applicable, in consideration of local legislation and contractual agreements, the indemnity is calculated on a daily basis, and varies in accordance with the category of eni resources and the location of destination. For the purpose of calculating the indemnity, the urban locations are classified into nine levels of "hardship". The level of "hardship" is determined by an integrated classification system applied to the different international mobility situations and on the basis of the following main factors:

- Distance from the departure country and transport connection
- Board and lodging
- Communications
- Social life
- Security
- Climate conditions
- Health situation



5. Long term business travel

The competent eni corporate human resources function is responsible for the emission, communication and update of the reference lists.

The competent CCOO function is responsible for the approval and release, usually on a yearly basis, of the criteria, methodologies and parameters of such indemnity. Payment of this indemnity is not contemplated for eni resources who are on international assignment who have to undertake occasional business trips to locations other than that of assignment, given that such indemnity is included in the remuneration set under the individual contract.

5.3.6 Taxation

The remuneration and the indemnities received by eni resources on a long term business travel are subject to taxation on the basis of the combined provisions of the home and host country and by any applicable tax agreements. As a rule, given that the duration of a long term business travel is less than one hundred and eighty three (183) days, eni resources will be subject to taxation solely in the home country. Should any tax and/or other expense also be paid in the host country, the company will be responsible to pay the tax due in the host country (tax protection).

5.4 Social security and insurances

Eni resources on a long term business travel continue to be entitled to the compulsory and contractual insurance in force in the home country, in accordance with the legislation applicable to eni resources there assigned, together with any provisions laid down by the social welfare institutions for eni resources temporarily on international assignment.

For eni resources insured against industrial injury and work-related disease, the company also ensures that the guarantees provided are also valid during the period spent in the host country, with reference to any public agreements which may be in place.

As regards to healthcare, the company provides eni resources on a long term business travel with healthcare, pharmaceutical and hospital benefits under the same arrangements as eni resources on a long term international assignment to the same host country (ref. chapter 6 par. 6.4.3). In the case of EU countries, reference must be made to existing agreements.



6. Long term international assignment to urban locations

6. International mobility typology: Long term international assignment to urban locations

6.1 Definition, field of application and duration

A long-term international assignment – usually for a period of time between one (1) and five (5) years - to an urban location shall be understood to mean the temporary secondment of eni resources to a subsidiary or associate entity or an entity not belonging to eni group, located in a country (*host country*) other than the country of the habitual place of work (*home country*).

For the duration of the assignment, eni resources on long-term international assignment shall perform work in the *host country* on a continuous and ongoing basis.

Generally, at the end of the assignment, eni resources shall resume employment with their *home company* or be reassigned to a different international destination.

Field of application

For the application of the methodologies for the management of eni resources on international assignment to urban locations, has been identified four (4) reference geographical groups of destinations³.

Duration

In general, the company arranges for eni resources on long-term international assignment to be seconded to the host country for a period of twenty four (24) months.

The company reserves the right, at the end of this period and in line with business requirements, to extend the long-term international assignment for eni resources taking into account regulations applicable in the home and host countries as well as logistics and environmental conditions in the host country.

With particular reference to the eni resources on long-term international assignment who hold:

³ See Attachment A.

6. Long term international assignment to urban locations

1. **top management positions:** the company reserves its right to extend the term of the international assignment by twelve (12) months up to a maximum of three (3) extensions for a total maximum duration of five (5) years.

The formal process for approving possible extensions to an international assignment shall commence in due advance to its termination.

The reasons for possible extension shall be assessed and documented⁴ and subject to final evaluation of the relevant professional areas together with the human resources function of eni division/companies with a coordination role.

This process is repeated for each possible further extension request, subject to the maximum duration as listed above.

2. **permanent positions within organization,** the company reserves its right to extend the term of the international assignment :
 - a. up to a maximum of twelve (12) months, in the event that the urban location belongs to West Europe (as of today Austria, Belgium, France, Germany, Greece, Ireland, Italy, Norway, Portugal, Spain, Switzerland, The Netherlands, UK) or USA;
 - b. up to a maximum of three (3) extensions of twelve (12) months each for a total period of five (5) years, in the event that the urban location do not belongs to the countries highlighted above.

The formal process for approving possible extensions to an international assignment shall commence in due advance to its termination.

The reasons for possible extension shall be assessed and documented and subject to final evaluation of the relevant professional areas together with the human resources function of eni divisions/companies with a coordination role.

This process is repeated for each possible further extension request, subject to the maximum duration as listed above.

For what concern long term international assignment to urban locations belonging to West Europe and USA, possible exceptions to the above mentioned principles, are to be considered only in particular and circumscribed events that, in any case, cannot imply the eni resources permanence in the host country for a period longer the forty eight (48) months in total.

⁴ Attachment L



6. Long term international assignment to urban locations

The formal evaluation process related to the international assignment request, is repeated for each possible further extension request, subject to the maximum duration as listed above.

With reference to positions linked to project activities undergoing in the host country, the duration of the assignment of eni resources vary on the basis of the single project activity.

Generally, at the end of the assignment, eni resources shall resume employment with their *home company* or be reassigned to a different international destination.

Eni resources cannot be assigned to an international destination in order to fill a position that has been already hold in the past by themselves, if a period of at least twenty four (24) months, from the termination of the previous international assignment, has passed.

Assignment status

Eni shall assign its people throughout the world under one of three different status:

- **"Single Status":** shall apply to eni resources whose civil status is single and/or who are not permanently cohabiting.

Upon request the status shall be applicable also to eni resources whose civil status is married and/or who are permanently cohabiting.

- **"Unaccompanied Status":** shall apply to eni resources whose civil status is married and/or who are permanently cohabiting.

Unaccompanied status shall apply if the spouse/permanently cohabiting partner and children of eni resources remain in the home country for business reasons (e.g.: personal safety, where it is impossible to apply *family status*, etc.) or objective personal reasons (employment of the spouse/permanently cohabiting partner, where it is impossible for the children to follow the educational curriculum in the host country, etc)

- **"Family Status":** shall apply to eni resources whose civil status is married and/or who are permanently cohabiting.

Family status shall apply if dependants – spouse/permanently cohabiting partner and children not in employment under the age of 24 – accompany eni resources during the international assignment period.



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The length of the stay of accompanying family members in the host country shall coincide with the duration of the international assignment and shall under no circumstances, under penalty of withdrawal of *family status*, be less than eight (8) months per year of assignment.

The application of *family status* is not possible for host countries in which conditions of logistics or personal safety do not allow.

The human resources function of eni division/companies with a coordination role, liaising with the competent eni corporate function, shall decide where appropriate to relocate all or some of the assignee's family members to the host country.

Change in the assignment status

In general terms, eni resources shall be entitled to request a change in the assignment status once during the overall period of the assignment in question.

The request to this effect must be reasoned and substantiated, as provided for, in relation to the application of the new status.

On receipt of a request for a change in the status of an international assignment, timescales and conditions of provision of the benefits related to each status (e.g.: journey frequencies, accommodation, etc.) remain at company discretion.

The company may also, under special circumstances, grant an additional request for a change in the status of an international assignment during the overall period of assignment.

In case of a request to change the assignment status from *single* to *unaccompanied*, this will be possible only if not less than eight (8) months are remaining to the end of the international assignment.

In case of a request to change the assignment status from *family* to *unaccompanied*, this will be possible only if not less than twelve (12) months are remaining to the end of the international assignment.



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6.2 Rules and regulations

6.2.1 Pre assignment

6.2.1.1 Fitness to work

International assignments may take place in host countries with extreme environmental conditions or greatly differing from those of the home country.

The company therefore verifies that eni resources meet the physical requirements necessary for an international assignment on the basis of medical examinations, performed at credited structures in accordance with protocols laid down depending on host country conditions.

Verification of physical fitness to perform working activity in the host country, is to be regarded as a pre-requisite for the finalisation of the international assignment.

It shall be the responsibility of the company to provide eni resources with information on compulsory/recommended vaccinations and general medical advice in accordance with the guidelines of competent public institutions and the eni medical department.

Expenses incurred in respect of such examinations, including tests and vaccinations where necessary, are at company charge.

According to the conditions in the host country, family members periodically visiting eni resources shall be vaccinated as necessary and the costs thereby incurred shall be chargeable to the company.

6.2.1.2 Pre – Assignment trip

In the event of a long-term international assignment, the company makes provision for eni resources to visit the host country prior to the commencement of the actual assignment.

The purpose of the pre-assignment trip shall be to familiarise eni resources with the host country and facilitate acclimatisation by enabling them to confront the personal and logistical conditions associated with the assignment.

The overall length of the international pre-assignment trip shall be seven (7) calendar days.



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The human resource functions role in divisions/companies with a coordination shall authorize, where appropriate, a pre-assignment trip, a benefit generally not available in the event that:

- a) The company has been present in the host country since a significant time and therefore eni resources can be assured of the necessary assistance;
- b) Eni resources are already familiar with the host country;
- c) reasons of particular urgency associated with the commencement of the international assignment prevent eni resources to carry out the pre-assignment trip.

The objective of the visit is to allow eni resources and his or her family to become rapidly acclimatized to the new location. To this end, the business area human resources function of the host company will plan, together with the resources, the different phases of the visit, supplying the information and assistance needed to reach the objectives set. The business area human resources function of the host company may also evaluate whether it is appropriate to use "relocation companies".

The expenses eligible for reimbursement to eni resources are those stated in the rules and regulations for business trip (ref. chapter 5), and in any case, as provided for under the relevant corporate procedures.

Any additional expenses linked to the objectives of the visit shall be reimbursed following a specific request by eni resources and prior approval of the company. Expenses incurred by spouses/permanently cohabiting partners of eni resources eligible for reimbursement are related to traveling expenses and board and lodging, within the limits contemplated under the rules and regulations for business trip (ref. chapter 5) and in accordance with the relevant company procedures.

6.2.1.3 Visas and permits

Some international destinations may require entry visas - whether for business or employment reasons - and/or residence permits.

Under these circumstances, the company shall be responsible for the preparation of preliminary documentation for the international assignment (passport issue/renewal, residence permits, health and welfare procedures, etc.) and associated expenses.



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Any expenses sustained by eni resources directly, shall be reimbursed.

6.2.1.4 Paid leave

At the commencement of an international assignment, eni resources may request one or two days of paid leave for final arrangements associated with the imminent departure.

6.2.1.5 Leave

At the commencement of an international assignment, any accrued holiday by eni resources must be benefited.

In case, for business reasons, this should not be possible, the human resources of eni division/companies with a coordination role, will pay them in accordance with the company procedures.

6.2.1.6 Early termination of the lease agreement

In the event that, by reason of an imminent international assignment, eni resources have to early terminate the lease agreement relevant to their current accommodation, the company will reimburse the associated expenses.

Reimbursement shall be subject to submission of the relevant supporting documents, including the lease agreement.

6.2.1.7 Language and cultural training

Company's attention to cross-cultural matters is a crucial aspect of international assignment.

For this purpose, through the human resources function of eni division/companies with a coordination role, prior to international assignment commencement the company plans the attendance of eni resources at training, communication and information events in relation to specific behaviours and customs to be respected in the host country, both in the working and social environment.

Language knowledge is also an important factor for the purposes of working internationally and to establish profitable relationships in and outside the work environment.

For this purpose, eni shall promote language knowledge by arranging specific training events prior to the international assignment.



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Language courses may be organised in the home country, or alternatively the host country if the timescale before departure is insufficient for the arrangement of language training.

The maximum duration of the courses shall be sixty (60) hours for individual or collective lessons.

With regard to the eni resource's children language training, for the purpose of their entry into school, reference is made to the dedicated section (paragraph 6.2.3.11).

6.2.1.8 Working Partner Support (WPS)

The company encourages the international assignment of eni resources whose spouses/permanently cohabiting partners are in gainful employment while the said assignment is being formalised.

In case of eni resources who have been accorded *family status* and assigned to destinations belonging to Group 4⁵, the company shall activate the working partner support (WPS) subject to the submission of evidence by eni resources that their spouses/permanently cohabiting partners are in gainful employment in the home country.

With specific reference to the pre-assignment stage, WPS shall provide eni resources with the reimbursement of the notice period to be eventually issued by their spouses/permanently cohabiting partners who have resigned due to the proposed international assignment.

This support shall be subject to the condition that the resignation of spouses/permanently cohabiting partners of eni resources are tendered at a date subsequent to formalisation of the international assignment, subject always to documentary evidence to this effect.

6.2.2 Start of the assignment

6.2.2.1 Indemnity of First Assignment

The company, on the occasion of the first international assignment of eni resources, may pay them a lump-sum amount, equal to one or two months of home base

⁵ See Attachment A.



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salary (as defined under [paragraph 6.3.2.1](#)), to facilitate initial acclimatization in the country of destination.

6.2.2.2 Assignment towards new destinations or characterized by complex local conditions

(Start-up Bonus)

With reference to the initial phase of the international mobility process, with the aim to facilitate the assignment towards locations where eni does not have a tradition of consolidated business activity (i.e. new projects/initiatives) and/or characterized by complex local conditions, the human resources function of eni division/companies with a coordination role, may establish, considering the additional level of hardship in the host location due to the absence of preexisting operational infrastructures or particular provisional, a *start up bonus* equal to a minimum of 1/12th up to 4/12th of the international remuneration.

The reference period for the granting of the *start-up bonus* is set in eight (8) months from the starting date of the international assignment. It is faculty of the human resources function of eni division/companies with a coordination role, to extend the mentioned period in consideration of the local condition.

As a general rule, the *start-up bonus* will be paid in one solution at the beginning of the assignment contract.

It remains prerogative of the HR apex functions of the divisions/companies to approve the above mentioned intervention, after the necessary evaluations.

6.2.2.3 Travel expenses

The company shall directly provide eni resources starting an international assignment with an air ticket to reach the host country from the airport closest to their habitual residence in the home country.

In addition to the ticket in kind, the company shall reimburse eni resources for expenses incurred in travelling to the airport closest to their habitual residence, reserving the right to apply the following two alternative options:

- a) reimbursement of documented expenses, subject to approval of the route by the human resources function of eni division/companies with a coordination role in if there is no airport close to eni resources habitual residence;



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- b) payment of a flat rate sum calculated by the human resources functions of eni division/companies with a coordination role by agreement with eni corporate functions for eni resources and each accompanying family members.

The expenses incurred in the foreign country are always responsibility of the company.

The company will provide air-travel tickets also at the end of the assignment.

Tickets will be provided not only for eni resources, but also for eligible accompanying family members.

With reference to the international assignment of eni resources within the same regional area (origin/destination), the company may, as an alternative to an air ticket, provide a rail ticket for travel to the host country by the fastest means.

Again with reference to an international assignment within the same regional area, eni resources shall also be entitled to make the journey using their own car.

In the latter case, the company shall reimburse, to eni resources (and each eligible accompanying family members), a flat-rate equivalent to 50% of the cost of a return economy class air ticket in accordance with the fares applied by the airline credited in the relevant company policies

6.2.2.4 Class of Travel

The travel class shall be determined on the basis of the number of travel areas crossed (origin/destination) and the category of the eni resources concerned as shown on the following table:

CLASS OF TRAVEL

Travel Areas crossed	Senior Manager	Middle Manager	Other Positions
0 Area	Business	Business	Economy
1 Area	Business	Business	Economy
2 Areas	Business	Business	Business
3 Areas	Business	Business	Business
4 Areas	Business	Business	Business



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If the journey from the home country to the host country and vice versa includes internal legs, the travel class set as above shall be applied where possible.

If the travel class identified is not applicable (e.g.: due to non-availability, carrier's policy, etc), the company undertakes to guarantee an equivalent standard of quality.

With reference to eni resources assigned within the same regional area (origin/destination), the company may provide a first class rail ticket.

6.2.2.5 Transportation of luggage and personal belongings

The company, when beginning an international assignment, shall provide support for the transportation of luggage and personal belongings, with reference to the eni resources and family needs.

The support refers to:

- a) Excess Luggage allowance⁶ – the company will pay to eni resources and each accompanying family member, a flat-rate sum to cover excess luggage expenses in an amount identified by the competent corporate eni human resources function.
- b) Shipment⁷

In addition to the *Excess Luggage Allowance*, if unfurnished accommodation is to be provided in the host country, the company may, in response to an explicit request from eni resources and irrespective of the international assignment status applied, reimburse the cost of transportation of personal belongings and/or furniture by container.

Under these circumstances, transportation shall be understood to be from the home country to the host country.

The company shall reimburse maximum shipment expenses equivalent to the standard 20-feet container.

If partially furnished accommodation (generally consisting of kitchen, bathroom and basic household appliances) is to be provided in the host country, the company may reimburse shipment expenses subject to confirmation of the general

⁶ See Attachment F.

⁷ See Attachment F.

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furnishing conditions, from the business area human resources function of the host company.

The reimbursement of shipment expenses shall not be applicable for host countries in which fully furnished accommodation is to be provided.

Shipment support shall not be excluded even if not benefited at the beginning of the assignment.

Shipment support shall be provided at the return to the home country at the end of the assignment or in case of a new assignment to another location.

The following limitations shall apply:

- Transportation must be only by land/sea;
- Personal belongings and/or furniture must be transported exclusively by a supplier approved by the company and/or on the basis of a framework contract if available;
- The company must approve all arrangements in advance;
- The company shall exclusively reimburse expenses (including import/export) of transporting personal belongings and/or furniture, to the exclusion of the following: animals, car, motor vehicles, works of art, antiques, weapons, boats and any other items subject to import and/or export restrictions. The cost of transporting such items shall be on eni resources account.

It shall be understood that the provision of shipment support shall automatically exclude any other type of support from the company relating to the purchase of furniture in the host country (ref. [par. 6.2.3.6](#)).

The provision of shipment support shall also exclude the reimbursement of the cost of transporting and storing furniture in the home country (ref. [par. 6.2.2.6](#)).

Shipment may be covered by insurance subject to a liability cap of €30,000; any cost in excess of this limit shall be chargeable to eni resources concerned.

The company will not meet the cost of insuring luxury items, such as: jewelers, arts, antiques and any items over the standard insured value of the size of the container.

The shipment provision is not intended for *short term international assignment* and field based international assignment.



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6.2.2.6 Transportation of furniture in the home country

In the event that eni resources have terminated a lease agreement due to an international assignment, the company undertakes to reimburse the expenses for the transportation of furniture in the home country (for example to a storage facility) or elsewhere within the same country.

To be eligible for such support, eni resources shall be required to submit at least two official estimates, of which the company shall select the most favourable.

Packaging and insurance costs shall be included in the expenses to be reimbursed.

Expenses incurred in the storage of goods shall in general be chargeable to eni resources. However, storage expenses may be reimbursed as an alternative to transportation costs, subject to the limit applicable to the latter and within an overall limit of €7,000.

On the occasion of repatriation, eni resources may request, under the same procedure, reimbursement of expenses sustained for the transportation of furniture to their habitual residence, or, alternatively, to a new place of work. Expenses for packing and insurance are included in the costs eligible for reimbursement.

Expenses sustained for the storage of property are the responsibility of eni resources. Nevertheless, storage expenses may be reimbursed, as an alternative to transportation expenses, and within the limits of the cost of the latter.

Under no circumstances, reimbursement is provided for the cost of transport or storage of works of art, antiques or luxury items.

6.2.3 Stay in the host country

6.2.3.1 Applicable contractual arrangements

6.2.3.1.1 International assignment agreement

For the purposes of international assignment of eni resources, a dedicated agreement shall be drawn up according to one of the following options:

- a) "secondment", in which case the holder of the said agreement remains the home company;



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- b) employment by the host company on an exclusive basis, usually subject to suspension of the original employment agreement on the basis of an unpaid leave agreement with the home company;
- c) employment by the host company on a non-exclusive basis, subject to the retention of a parallel employment agreement with the home company.

The fundamental elements of such agreement are as follows:

- The agreement is valid for a set period, normally 24 months, with the option of renewal;
- At the end of the international assignment, eni resources shall return to work at the location stated in the employment agreement with the home company with all the provisions of said agreement will return in effect again;
- At the end of the international assignment, eni resources seniority shall be recognized as if they had continued to work at the home company;
- The reasons for an early termination of the agreement must be indicated;
- The employer must be indicated.

In particular, there must be a clear separation between the employment contract with the home company and the agreement signed with the company of assignment.

Should the employment relationship with the home company be suspended, then the latter shall grant eni resources a standard seniority equal to the duration of the suspension, assuming that the following conditions are met:

- Eni resources, following their repatriation, are working at the home company for at least three (3) months, without, in the meantime, withdrawing from the working relationship;
- Eni resources have provided to rejoin the home company the severance pay indemnity, or any similar treatment, received from the host company of assignment



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The effects of the granting of the standard seniority on the remuneration and regulatory treatment of eni resources will start from the moment the employment relationship with the home company is resumed.

6.2.3.2 Organization of working activity

6.2.3.2.1 Working hours and overtime

The working hours which eni resources must respect at the location of assignment are those resulting from the local laws, rules and regulations, and applied by the company for which the work is carried out. Should the work week be longer than forty (40) hours, the additional hours may be considered as overtime for eni resources entitled to such treatment.

The human resources function of eni division/companies with a coordination role, in accordance with eni corporate, shall adopt the most appropriate contractual solutions for providing compensation for overtime in the foreign assignment. In any event, the calculation of overtime compensation is based only on the home base salary (ref. paragraph 6.3.2.1), and does not include other elements of the international remuneration.

6.2.3.2.2 Leave entitlement

Eni resources on international assignment shall be eligible for a period of annual leave in the host country at least equivalent to their leave entitlement in the home country.

In case of specific business needs, the human resources functions of eni division/companies with a coordination role shall be entitled to provide eni resources with additional annual leave without regard to conditions guaranteed in the home company.

The total leave entitlement in the course of a long-term international assignment shall be subject to an upper limit of six (6) weeks.

Should local legislation requires to provide a benefit in excess of eni resources entitlement, then this will be taken into consideration when calculating the remuneration, or appropriate recovery will be made.



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Leave entitlement can be expressed as calendar days forty two (42), working days thirty (30) or thirty six (36) depending on the destination.

Eni resources on international assignment are required to benefit of the total leave entitlement prior to completion of the assignment.

Eni resources may not waive their leave entitlement, except under justified circumstances and with authorization from the company. In such cases, a payment in lieu is made at the end of the international assignment. This payment is equal to 1/360 of the total annual remuneration for each day of vacation not taken.

6.2.3.2.3 Public holidays

Eni resources must observe the public holidays contemplated under the legislation of the country of assignment.

If in the host country there are fewer/higher public holidays than those granted to eni resources operating in the home country (i.e. 12 days in the case of Italy), the human resources function of eni division/companies with a coordination role will take it into account when setting the remuneration for the international assignment and/or when determining the contractual leave entitlement.

6.2.3.2.4 Weekly rest

Eni resources are entitled to at least one day of rest per week, to coincide with the weekly day off as set per customs of the host country.

If eni resources on an international assignment perform work during the weekly resting day as described above, the business area human resources function of the host company, may allow a day off in lieu, only against evidence of a prior formal request by the relevant manager. Eni resources on international assignment shall be entitled to benefit of days off in lieu, for which they are eligible, within 30 days of the date of performance of the work in question.

A day off in lieu can under no circumstances be included in the leave entitlement.



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6.2.3.3 Temporary accommodation

Upon arrival in the host country and if a permanent accommodation solution is not immediately available, the company shall provide for eni resources a temporary accommodation.

The temporary accommodation shall consist of one of the following solutions:

- a) company guest-house (where applicable) with board and lodging guaranteed in kind by the host facility;
- b) serviced apartment with kitchen (board expenses at the eni resources charge);
- c) hotel (accommodation at company's charge; board expenses reimbursable to eni resources against evidence / at a flat rate in accordance with the limits set by the business area human resources function of the host company.

With particular reference to eni resources on international assignment who have been accorded family status, in case of hotel accommodation, board expenses to be reimbursed shall take account of the accompanying family members.

The company shall provide eni resources on international assignment with temporary accommodation for a maximum period of 30 days, after which a permanent accommodation solution shall be identified and the eni resources settled therein.

Extensions must be justified and explicitly authorised by the business area human resources function of the host company.

Justifying factors shall exclude inability on the part of the eni resources to find a suitable permanent solution.

6.2.3.4 Permanent accommodation

The company shall provide eni resources on long-term international assignment with permanent accommodation for the scheduled duration of their stay.

On the basis of a range of assessments of the local real estate market, personal security, taxation, relevant regulations, etc, the company shall provide eni resources with accommodation in the host country directly (in kind) or indirectly (subject to the reimbursement of incurred expenses).



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The selected accommodation's provision between direct or indirect it is uniformly applied for each single host destination, whether it is a single company or several companies for a multi-business location, allowing, thus, possible synergies.

- **Accommodation in kind:** In case of international destinations where the direct provision of accommodation is applicable, the company shall enter into a lease agreement and provide eni resources with accommodation free of charge for the duration of the international assignment.

The business area human resources function of the host company shall, in the course of the pre-assignment trip, propose one or more accommodation solutions to eni resources depending on their status and category.

The accommodation solutions proposed shall be appropriate in accordance with corporate regulations in the matter of personal safety.

The company shall be liable for service charges and utility expenses relating to: lighting, gas, water, heating, maintenance (routine/extraordinary), telephone installation/connection, internet (connection and subscriptions) compulsory TV subscriptions, pay-TV subscription (including satellite TV).

Eni resources shall be liable for expenses related to fix line telephone calls.

Eni resources subject to the submission of documentary evidence may be reimbursed by the company for expenses incurred for the cleaning of accommodation, subject to limits set by the business area human resources function of the host company as follows: for international assignment in *single status* and *unaccompanied status*: four (4) weekly hours; for international assignment in *family status* (married): eight (8) weekly hours; for international assignment in *family status* (married + children): twelve (12) weekly hours.

- **Reimbursement of accommodation expenses:** In case of international destinations where reimbursement of accommodation expenses is applicable, eni resources shall enter into a lease agreement in their own name for the duration of the international assignment, bear the relevant expenses and apply for reimbursement to the company.

For this purpose, the business area human resources function of the host company shall, in the course of the pre-assignment trip, inform eni



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resources for the applicable limits to the reimbursement of accommodation expenses in line with their assignment status and category.

The company may engage an external supplier, also adhering to a framework agreement, to assist with the administration and management of the home search/housing provision.

The lease agreement shall be drawn up for a period no longer than that of the international assignment, and possibly contemplating an early termination clause.

Eni resources shall be required to submit the lease agreement to the business area human resources function of the host company after the signature thereof for the purposes of an application for total or partial reimbursement of the fee and associated charges incurred.

The accommodation solutions identified by eni resources must be evaluated by host company relevant functions according to corporate regulations in the matter of personal safety.

The company shall be liable for service charges and utility expenses relating to: lighting, gas, water, heating, maintenance (routine/extraordinary), telephone installation/connection, internet (connection and subscriptions) compulsory TV subscriptions, pay-TV subscription (including satellite TV), to be reimbursed subject to the provision of documentary evidence.

Eni resources shall be liable for expenses related to fix line telephone calls.

The company shall reimburse eni resources for agency fees incurred subject to the provision of documentary evidence if the local suppliers who have provided the service, have been proposed by the company. If instead, local suppliers are autonomously identified by eni resources, the reimbursement of agency fees shall be subject to the prior approval of the business area human resources function of the host company.

The company shall reimburse eni resources for expenses related to council tax (and comparable taxation), where applicable.

Eni resources subject to the submission of documentary evidence may be reimbursed by the company for expenses incurred for the cleaning of accommodation, subject to limits set by the business area human resources function of the host company as follows: for international assignment in *single status* and *unaccompanied status*: four (4) weekly hours; for



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international assignment in *family status* (married): eight (8) weekly hours;
for international assignment in *family status* (married + children): twelve
(12) weekly hours.

The spending ceilings are set and updated by the competent eni corporate human resources function, for each location of interest, on the basis of the rental rates surveyed on the market for medium-high standard accommodations situated in areas normally inhabited by expatriates. The spending ceilings are set in accordance with the size and the structure of the accommodation (from 1 to 4 bedrooms + living room and services) and the eni resources category.

Accommodation provision criteria

The company shall provide eni resources on long-term international assignment with permanent accommodation, sized according to their assignment status and category.

Destinations belonging to Group 1 - Group 2

Category	n° of bedrooms			
	1	2	3	4
	status	status	status	status
MD, GM and equivalent positions/ EVP*, SVP*	n/a	Single, Married ⁸ , Unaccompanied	Married+1 child	Married +2 children
Senior Managers, Middle Managers (Dir. / Quadri)	Single	Married ⁸ , Unaccompanied	Married+1 child	Married +2 children
Other Categories (employees / workers)	Single	Married ⁸ , Unaccompanied	Married+1 child	Married+2 children

* Delocalized organizational units.

⁸ Accompanying spouses/permanently cohabiting partners



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Destinations belonging to Group 3- Group 4

Category	n° of bedrooms		
	2	3	4 ⁹
	status	status	status
MD, GM and equivalent positions/ EVP*, SVP*	Single, Married ¹⁰ , Unaccompanied	Married+1 child	Married+2 children
Senior Managers, Middle Managers (Dir. / Quadri)	Single, Married ¹⁰ , Unaccompanied	Married+1 child	Married+2 children
Other Categories (employees / workers)	Single, Married ¹⁰ , Unaccompanied	Married+1 child	Married+2 children

* *Delocalized organizational units.*

For each urban location in which eni is present throughout the world, the size of the accommodation as above described, must comply with set expense ceilings, monitored and periodically updated by the competent eni corporate human resources function.

For those positions associated with the “*delegation of authority*” (beforehand authorized by the COO of division/company), it will be possible to derogate from the operating instruction in liaison with the human resources function of eni division/companies with a coordination role and providing documentary evidence to the competent eni corporate human resources functions.

Incidental provisions

Where possible, the company shall give preference to the concentration of accommodation intended for eni resources on international assignment in urban areas close to the offices of the host company.

In the case of eni resources who have been accorded family status, in particular those with accompanying children, the company shall, where possible, give preference to the concentration of accommodation in urban areas close to school facilities.

⁹ For family with 3 or more accompanying children, the criteria of an additional bedroom is applied.

¹⁰ Accompanying spouses/permanently cohabiting partners



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It shall be understood that under no circumstances shall a lease agreement be entered into with third parties in any way related to the beneficiary eni resources.

Eni resources on international assignment shall, irrespective of the direct or indirect provision of accommodation by the company in the host country, continue to be liable for the costs of possession and/or ownership of accommodation retained in the home country.

6.2.3.5 Purchase of an accommodation

Although eni resources on international assignment are, by definition, present in the host country on a temporary basis and hence not entitled to permanent support, the company at its discretion may - as an alternative to the above provisions - consider support for eni resources intending to purchase accommodation in the host country.

Under these circumstances, as an alternative to the direct or indirect provision of an accommodation, eni resources shall submit, an application for accommodation purchase subsidy for the joint approval of the business area human resources function of the host company and the human resources function of eni division/companies with a coordination role.

Subject to approval, the subsidy shall be provided exclusively only against documentary evidence of the deed of purchase and sale or equivalent documentation.

Irrespective of the purchase price of the property, the subsidy, eventually approved, shall be provided on a monthly basis and under no circumstances exceed the upper limit set for the 2-bedroom type of accommodation applicable to the category of eni resources applying for.

Irrespective of any other consideration, payment of the subsidy shall be suspended without possibility of extension on completion of the international assignment in the host country.

Payment of the subsidy shall also be suspended once the price of the purchase has been attained, if occurring before completion of the international assignment; under these circumstances, eni resources shall not be eligible for further accommodation support - direct or indirect - until completion of the assignment.

The company shall under no circumstances act as the guarantor for liability incumbent on the eni resources deriving from the purchase of accommodation in



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the host country and shall not acknowledge incidental costs (legal costs, agency costs, costs incurred in taking out loans, commission, utilities, etc.) associated with the latter.

In the event that, at the date of the purchase, eni resources are already benefiting of accommodation provided directly or indirectly, they shall also be liable for any costs or penalties arising from the early termination of an existing lease agreement.

6.2.3.6 Furnishing

In line with the characteristics of the local real estate market and, if allowed by the latter, the preference of eni resources for a specific typology of accommodation, the company may provide for an unfurnished, partially furnished or fully furnished accommodation solution.

If unfurnished accommodation is available, the company shall provide to eni resources on international assignment one of the following options:

1. a one-off contribution for the purchase of furniture when entering the accommodation, set and updated periodically in line with the cost of living parameters in each international destination;
2. reimbursement of expenses incurred in the shipment of furniture and personal belongings (ref. [paragraph 6.2.2.5](#));
3. reimbursement of expenses incurred in the leasing of furniture;
4. furniture in kind.

If, however, partially furnished accommodation - generally consisting of a kitchen, bathroom and basic domestic appliances - is available in the host country, the company shall provide one of the following options:

- a one-off partial contribution for the purchase of furniture, as described above;
- reimbursement of expenses incurred in the shipment of furniture and personal belongings, subject to confirmation of the general furnishing conditions from the business area human resources function of the host company;
- reimbursement of expenses incurred in the leasing of missing furniture;
- supply of missing furniture in kind.



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If eni resources on international assignment are provided by the company with fully furnished accommodation, in general, no further support is provided.

At discretion of the human resources function of eni division/companies with a coordination role, eni resources on international assignment may be provided with a one-off initial settlement payment intended to cover the cost of purchasing essential goods.

6.2.3.7 Return trips home

Eni shall provide support for eni resources on international assignment with reference to the retention of links with the home country.

For this purpose, the company shall provide eni resources on international assignment with return trips to the home country in a number to be set according to the status and the destination of the international assignment (host country).

Return trips to the home country shall be regarded as additional to the start/end international assignment journeys.

The company shall provide return trips from the host country to the home country only when entitled to benefit of accrued leave, therefore eni resources shall be entitled to request a contractual return trip to coincide with their leave entitlement.

With reference of the class of travel, the same modalities as stated in [paragraph 6.2.2.4](#) shall apply.

The frequency for the annual return trips are as per the following tables:

For all locations in countries belonging to: Group 1- Group 2- Group 3

STATUS	Beneficiaries	Destinations Group 1	Destinations Group 2	Destinations Group 3
Single	eni resource	3	3	3
Unaccompanied	eni resource	3	4	5
	family members	1	2	1
Family	eni resource	1	2	2
	family members	1	2	2



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For the unaccompanied status, the trip/s the family members remained in the home country are entitle to, is always economy.

For the unaccompanied status, if non accompanying spouses/permanently cohabiting partners or children are unable to avail themselves of the trip/s, eni resources on international assignment shall be eligible to benefit on their behalf. In such case the class of travel is always in economy.

For locations in countries belonging to: Group 4

STATUS	Beneficiaries	Ecuador, Peru, Brazil, Argentina, Tunisia, Ghana, Togo, Gabon, Congo, Kenya, KSA, Qatar, UAE, Kuwait, Kazakhstan, Indonesia, India, Turkmenistan, Azerbaijan
Single	eni resource	3
Unaccompanied	eni resource	5
	family members	1
Family	eni resource	2
	family members	2

STATUS	Beneficiari	Venezuela, Egypt, Algeria, Libya, Nigeria, Angola, RdC, Mozambique, Iran
Single	eni resource	4
Unaccompanied	eni resource	6
	family members	0
Family	eni resource	3
	family members	3



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STATUS	Beneficiari	Pakistan, Timor, Iraq, Papua N.G.
Single	eni resource	4
Unaccompanied	eni resource	7
	family members	0
Family	eni resource	3
	family members	3

For the unaccompanied status, the trip/s the family members remained in the home country are entitle to, is always economy.

For the unaccompanied status, if non accompanying spouses/permanently cohabiting partners or children are unable to avail themselves of the trip/s, eni resources on international assignment shall be eligible to benefit on their behalf. In such case the class of travel is always in economy.

Regional Approach

If the home/host countries of eni resources on international assignment are both included in GROUP 4 and belong to the same regional area (origin/destination), the *regional approach* shall be applied to the annual frequency of return trips.

In such circumstances, the company shall allow eni resources on international assignment a number of return trips to be set in accordance with the assignment status and the duration of the journey between the host and home countries.

Subject to the above conditions and if the duration of the return trip is less than or equivalent to four (4) hours¹¹, the company shall allow eni resources on international assignment a number of return trips in accordance with the following table:

¹¹ The 4-hour duration shall be understood to be calculated according to the scheduled travel time - from departure to arrival - supplied by the carrier. If the flight is not direct, but includes one or more stopovers, the stopovers shall be understood to be included in the 4-hour duration and are hence, for calculation purposes, to be regarded as effective travel time.



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		Frequencies of return trips for countries belonging to GROUP 4 within the same regional area				
STATUS	Beneficiaries	Argentina Brazil Ecuador Peru Venezuela	Egypt, Tunisia	Ghana Gabon, Togo Congo Mozambique Kenya	Kazakhstan Turkmenistan Azerbaijan	KSA UAE Kuwait Qatar
Single	eni resource	5	5	5	5	5
Unaccompanied	eni resource	6	6	6	6	6
	family members	6	6	6	6	6
Family	eni resource	3	3	3	3	3
	family members	3	3	3	3	3

If the home and host countries are included in the following groupings in the same regional area:

- NIGERIA, ANGOLA
- IRAN, IRAQ, PAKISTAN
- TIMOR, PAPUA N.G.

the company shall allow eni resources on international assignments who have been accorded *single status* or *family status* only, one additional return trip with reference to what provided in the previous table, always in economy class.

Reference should be made to the summarised table below:



6. Long term international assignment to urban locations

		Frequencies of return trips for countries belonging to GROUP 4 within the same regional area		
STATUS	Beneficiaries	Nigeria, Angola	Iran, Iraq, Pakistan	Timor, Papua N.G.
Single	eni resource	6	6	6
Unaccompanied	eni resource	6	6	6
	family members	6	6	6
Family	eni resource	4	4	4
	family members	4	4	4

Assignment within the same regional area

If eni resources assigned within the same regional area¹² (origin/destination) prefer, where logistically sustainable, to travel by own car, the human resource function of the host company may reimburse the expenses thereby incurred at a flat-rate equivalent to 50% of the cost of a return economy class air ticket in accordance with the fares applied by the carrier, as per host company policies.

In case of eni resources on international assignment who have been accorded *family status*, each accompanying family-member shall be eligible for the flat-rate reimbursement.

Change in the place of residence

In the event of a change in the place of residence of eni resources during an international assignment, the business area human resources function of the host company may, subject to the provision of documentary evidence of the change, revise the route of the return trip accordingly.

The business area human resources function of the host company may, in response to an explicit request to this effect from eni resources on international assignment, apply a destination other than the place of residence for one or more return trips.

¹² See Attachment C.



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Under no circumstances may the cost of a return trip for a destination other than that of the place of residence exceed the travel cost generally applicable.

Compassionate leave

For serious family reasons (death or serious illness in a spouse/permanently cohabiting partner and/or member of the eni resources family in the first degree in the ascending or descending line and/or a spouse/permanently cohabiting partner of the latter), eni resources on international assignment and each accompanying family member shall be entitled to a return trip in addition to the contractual entitlement.

In such circumstances, eni resources shall be entitled to apply to the business area human resources function of the host company for paid leave for a period not exceeding five (5) working days.

For what concern expense reimbursement and class of travel, the same modalities as per the start/end of assignment transfers, will apply (ref. paragraphs [6.2.2.3](#); [6.2.2.4](#)).

Rest & Recreation

The company reserves the right to support eni resources on international assignment in host countries belonging to GROUP 4 by establishing the *Rest & Recreation* programme (*R&R*) that allow to benefit of one week stay at locations selected by the company which shall bear travel and accommodation expenses.

To this end, the business area human resources function of the host company in liaison with the human resources function of eni division/ companies with a coordination role, evaluates the applicability of the support taking into consideration the environmental, logistics and security conditions of the reference country.

The countries belonging to GROUP 4 where the *Rest & Recreation (R&R) program* is potentially applicable are: Venezuela, Egypt, Ghana, Gabon, Togo, Congo, Mozambique, Kazakhstan, Turkmenistan, Azerbaijan, KSA, India, Indonesia, Algeria, Libya, R.d.C., Nigeria, Angola, Iran, Iraq, Pakistan, Timor, Papua N.G.

If applicable, eni resources on international assignment who have been accorded *single status* shall be eligible for the *R&R* programme under the condition that:



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- a) They substitute a return trip provided for, with the trip available under the *R&R* programme (always on the basis of a *ticket in kind*);
- b) The necessary period of absence for the *R&R* programme is covered by leave;
- c) They bear any expense relevant to board and sundry, as provided for in the *R&R* programme.

If applicable, eni resources on international assignment who have been accorded *family status* shall be eligible for the *R&R* programme under the condition applied to *single status* assignment.

The above conditions shall be extended to each accompanying family-member.

The leave entitlement and the travel days will be deducted from the overall contractual entitlement.

Even if the company provide for the *R&R* programme, eni resources on international assignment who have been accorded *unaccompanied status* are not eligible for the *R&R* programme.

Travel Allowance

With regard to return trips, the company shall pay eni resources on international assignments a travel allowance for the journey from the place of residence to the departure airport either in the home country or the host country.

The business area human resources function of the host company shall provide eni resources with a flat rate amount as per below table:

Status	Forfait (€)
	A/R
Single	100
Unaccompanied	100
Family	300



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Ticket provision – applicable options

With regard to return trips, the company shall make available to eni resources on international assignment a number of different options for the provision of air tickets they are entitled to.

These options, which are not applicable to start and end of the international assignment journeys, are alternatively as follows:

1. *ticket in kind*: the company provides an air ticket directly and relevant supports;
2. *cash in lieu*: the company meets the full equivalent of the air ticket for each return trip provided for, in accordance with the international assignment status;
3. *travel budget*: the company sets a budget equal to the total value of air tickets eni resources on international assignment are eligible to, from which deducting the cost of journeys to any destination once supporting evidence is provided.

In general, the business area human resources functions of the host company will make available to eni resources all three (3) options highlighted above. At the same time, the company reserves the right to disallow one or more of the alternative options to the *ticket in kind*, on the basis of tax and/or employment law provisions applicable in the host country. The business area human resources function of the host company will inform accordingly the human resources function of eni division/companies with a coordination role.

The *ticket in kind* option shall be automatically applied.

The business area human resources function of the host company, on the basis of the evaluation carried out, will inform eni resources on the applicable options.

Eni resources shall, within thirty (30) days of the date of commencement of the international assignment, notify the business area human resources function of the option selected as an alternative to the *ticket in kind*.

The choice of an alternative option to the provision of the *ticket in kind* for return trips cannot be modified for the duration of the international assignment.



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If eni resources on international assignment select the *cash in lieu* option, they may claim the full equivalent (100%) of each air ticket from the business area human resources functions, only when entitled to benefit of the accrued leave.

The business area human resources function of the host company shall set a limit of the ticket full equivalent with regard to possible agreement in place with air carrier and/or local travel agencies. In alternative, the business area human resources function of the host company will take advantage of the support of the competent eni functions in liaison with the human resources function of eni division/companies with a coordination role.

In order to receive such equivalent, eni resources on international assignment are not, in general, required to provide evidence of trips undertaken.

The provision of paid leave for travel time, is subject to the submission of supporting evidence of the trip undertaken to the business area human resources function of the host company. A maximum of one (1) day of paid leave for each return trip shall be applicable as travel time.

By analogy - irrespective of whether eni resources on international assignment have been accorded *single*, *unaccompanied* or *family status* - provision of the *travel allowance* shall be subject to the submission of evidence of the trip undertaken to the business area human resources function of the host company. The travel allowance shall never exceed the amount provided for under the *ticket in kind* option, based on the international assignment status.

In case eni resources on international assignment who have been accorded *unaccompanied status*, for trips undertaken by spouses/permanently cohabiting partners and each child remaining in the home country - whose costs are met by the company - only the *ticket in kind* option is applicable.

If eni resources on international assignment selects the *travel budget* option, they may claim the reimbursement of the cost of any travel ticket (air, rail, etc), purchased for any destination from the business area human resources function of the host company.

The reimbursement shall be made on an annual basis up to the total value of air tickets eni resources are eligible to, depending on the international assignment status.



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The reimbursement as such shall be subject to the provision of documentary evidence of ticket purchased.

An application for reimbursement can be submitted to the business area human resources function of the host company irrespective of the accrual/entitlement of leave.

If, in consideration of an application for reimbursement, eni resources benefit of the annual overall equivalent before twelve (12) months have elapsed, they shall not be entitled to claim further reimbursement until the twelfth month has elapsed.

The provision of paid leave for travel time and payment of the travel allowance shall be subject to documentary evidence, as incumbent on eni resources who selected the *ticket in kind* option.

In case of international assignment in *unaccompanied status*, trips undertaken by spouses/permanently cohabiting partners and each child remaining in the home country - whose costs are met by the company - can be provided under the *ticket in kind* option only.

In case of international assignment in *family status*, the *travel budget* shall be extended to return trips for each eligible accompanying family-members who are therefore entitled to reimbursement of ticket costs under this option.

Any amount not spent by eni resources on completion of the international assignment (including extensions) cannot be transferred to a different assignment or encashed.

6.2.3.8 Travel Time

With reference to return trips of eni resources on international assignment, the duration of leave shall elapse from the date of arrival in the home country to the date of departure for return to the host country.

The company supports eni resources on international assignments during return trips to the home country by providing one or more days of paid leave¹³ for each return trip according to the assignment status and the number of travel areas¹⁴ to be crossed.

¹³ See Attachment D.

¹⁴ See Attachment B.



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For this purpose, the business area human resources function of the host company shall apply paid leave provisions subject to limits set by the company for each year of international assignment.

The total number of paid leave days to be granted is provided by the competent eni corporate function.

6.2.3.9 Business trip during international assignment

During international assignment, eni resources may be requested, to travel for business reasons outside host destinations on a temporary basis. Under these circumstances, eni resources on an international assignment shall travel under business trip.

Only eni resources are entitle to travel business trip irrespective of the international assignment status accorded.

Local Travel Policy

The business trips of eni resources on international assignment shall in general be governed by the travel policy currently in force in the host company.

The travel policy, currently in force shall incorporate the relevant company procedures according to the regulations in the host country and rules business trip regime including of authorization levels.

Class of travel

The class of travel applicable to eni resources on business trip during international assignment is, in general, set by the travel policy currently in force in the host company.

The applicable travel class, may not correspond to the class applied to eni resources on international assignment for return trips. The travel class, applicable to eni resources on business trip during international assignment shall be applied as follows:



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	CLASS OF TRAVEL(Business trip)		
Travel Areas crossed	Senior Managers (Dirigenti)	Middle Managers (Quadri)	Other categories (Employees,Workers)
0 ¹⁵	Business	Economy	Economy
1	Business	Economy	Economy
2	Business	Business	Economy
3	Business	Business	Economy
4	Business	Business	Economy

Reimbursable expenses

The expenses reimbursable to eni resources on business trip during international assignment shall, in general, be set by the travel policy currently in force in the host company.

The company shall, in general, reimburse the following expenses to eni resources on business trip:

- a) transportation
- b) subsistence expenses (breakfast and two meals)
- c) accommodation (hotel, guest house)
- d) documents required (passports, permits, etc).

For the purposes of reimbursement to eni resources on international assignment of expenses incurred under business trip, the company shall apply two alternative options:

- reimbursement of documented expenses;
- payment of a flat-rate sum, where applicable in the travel policy.

Other reimbursement options may be set by each travel policies of the host companies.

¹⁵ Travel area of departure and destination.

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Business trip allowances

Eni resources on business trip during international assignments shall not be eligible for specific allowances or comparable provisions under legislation currently in force in the host country.

The specific remuneration provided to eni resources on international assignment is inclusive of allowances for this purpose.

Accommodation

The accommodation options applicable to eni resources on business trip during international assignment shall, in general, be set by the travel policy currently in force in the host company.

In case of business trip to urban locations, the host company may provide appropriate solutions (i.e. hotel, serviced apartment or guesthouse), depending on duration and destinations.

In case of business trip to site, accommodation shall be provided directly by the hosting company.

Authorizations

The authorization levels for business trips of eni resources on international assignment shall, in general, be set by the travel policy currently in force in the host company.

In principle, business trips within the host country shall be authorized by eni resources immediate superior, while business trips to international destinations shall be authorized by the *Managing Director, General Manager* or equivalent positions of the host company.

6.2.3.10 Transportation

The company provides a set of supports for eni resources on international assignment, to promote integration and acclimatization in the host country, including transportation.

In general, support for transportation in the host destination shall be provided to all eni resources on international assignment as described below.

Company support for transportation shall be provided in kind, in the form of a subsidy (*transportation allowance*) or by way of reimbursement of expenses



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incurred, depending on the category of eni resources and the host destination as follows:

Destinations belonging to countries in: Group 1 – Group 2 – Group 3

- Eni Senior Managers, Knowledge Owners, Middle Managers (Quadri) in managerial positions¹⁶ and Quadri critical for the business.

The company shall provide eni *Senior Managers, Knowledge Owners, Middle Managers (Quadri) in managerial positions* and *Quadri critical for the business* on international assignment with transportation support in host country according to the alternative following options:

1. a company car, in accordance with the segments (A, B, C or D)¹⁷, as per company applicable regulations;
2. a *transportation allowance*, set in accordance with company applicable regulations;
3. reimbursement of the expenses relevant to an annual public transport subscription or alternatively, to taxi, up to the cost of an annual public transport subscription. Reimbursement shall always be subject to the provision of documentary evidence.

Eni *Senior Managers, Knowledge Owners, Middle Managers (Quadri) in managerial positions* and *Quadri critical for the business* on international assignment shall select, alternatively, option 1, 2 or 3 within thirty (30) calendar days of the date of commencement of the international assignment.

The option selected shall be notified in writing to the business area human resources function of the host company.

If eni resources select option 1, reference shall be made to company applicable regulations governing assignment and mixed use of a company car, which in general terms provide that:

¹⁶ “Quadri in managerial positions” in the host company in accordance with eni organization classification.

¹⁷ See Attachment G.



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- The car shall be made available by the company for the duration of the international assignment and cannot in general be replaced during the assignment;
- The company shall reimburse maintenance and insurance expenses.
- The company shall reimburse fuel according to the maximum mileage set for the purposes.
- The assignee will be charge a contribution for the private use of the vehicle.

The above options will be implemented according to the dedicated policies of the host company.

Where it is not possible to provide eni resources with the full range of options as per sections 1, 2 and 3, transportation support shall be provided by the company automatically according to the applicable option.

If eni *Senior Managers, Knowledge Owners, Middle Managers (Quadri) in managerial positions and Quadri critical for the business* on international assignment, are already benefiting from a company car in the home country, they shall be required, as a rule, to return it within six (6) months of the date of commencement of the international assignment, irrespective of the support option in the host country.

- Eni Middle Managers (Quadri) in non managerial positions¹⁸ and Employees on international assignment

The Company shall provide eni *Middle Managers (Quadri) in non managerial positions* and *Employees* on international assignment with transportation support according to the alternative following options:

1. an interest-free "car loan" for the purchase of a car in the host country;
2. a *transportation allowance*, set in accordance with company applicable regulations;
3. reimbursement of the expenses relevant to an annual public transport subscription or alternatively, to taxi, up to the cost of an annual public

¹⁸ "Quadri in non managerial positions" in the host company in accordance with eni organization classification.



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transport subscription. Reimbursement shall always be subject to the provision of documentary evidence.

Eni *Middle Managers (Quadri) in non managerial positions* and *Employee* on international assignment shall select, alternatively, option 1, 2 or 3 within thirty (30) calendar days of the date of commencement of the international assignment. The option selected shall be notified in writing to the business area human resources function of the host company.

If eni resources select option 1, the interest-free "car loan" shall be provided subject to the submission to the business area human resources function of the host company of an official estimate for car purchase.

Following the provision of the "car loan" to eni resources, they shall be required to provide documentary evidence of the car purchase to the business area human resources function of the host company under penalty of withdrawal of the loan and the option of claim any sum already disbursed.

The interest-free "car loan" in favour of eni *Middle Managers (Quadri) in non managerial positions* and *Employee* on international assignment shall be provided in a single payment and must be repaid to the company by the beneficiaries as follows:

- fifty per cent (50%) of the total loan amount, spread over a number of installments equivalent to the number of months between the month following disbursement of the loan and the month of completion of the international assignment;
- the remaining fifty per cent (50%) to be payable in a single payment on completion of the international assignment.

If the date of completion of the international assignment of eni resources is extended, the remaining fifty per cent (50%) shall be repaid by the latter in monthly installments in the amount applied prior to that date.

Payment by installments shall be understood to be ended when the loan has been repaid in full.

In the event that, at the extended date of completion of the international assignment, eni resources have not repaid in full the original amount of the "car



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loan", the balance shall be understood to be repayable to the company in a single payment, irrespective of further extensions of the completion date. Eni resources shall always be responsible for fuel, maintenance and insurance costs for the car purchased.

Destinations belonging to countries in: Group 4

- Eni Senior Managers, Knowledge Owners, Middle Managers (Quadri) in managerial positions¹⁹ and Quadri critical for the business.

The company shall provide eni *Senior Managers, Knowledge Owners, Middle Managers (Quadri) in managerial positions and Quadri critical for the business* on international assignment with transportation support in host country according to the alternative following options:

1. a company car, in accordance with the segments (A, B , C or D)²⁰, as per company applicable regulations;
2. a *transportation allowance*, set in accordance with company applicable regulations;

Eni *Senior Managers, Knowledge Owners, Middle Managers (Quadri) in managerial positions and Quadri critical for the business* on international assignment shall select, alternatively, option 1 or 2 within thirty (30) calendar days of the date of commencement of the international assignment.

The option selected shall be notified in writing to the business area human resources function of the host company.

If eni resources select option 1, reference shall be made to company applicable regulations governing assignment and mixed use of a company car, which in general terms provide that:

¹⁹ "Quadri in managerial positions" in the host company in accordance with eni organization classification.

²⁰ See Attachment G.



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- The car shall be made available by the company for the duration of the international assignment and cannot in general be replaced during the assignment;
- The company shall reimburse maintenance and insurance expenses.
- The company shall reimburse fuel according to the maximum mileage set for the purposes.

The above options will be implemented according to the dedicated policies of the host company.

Where it is not possible to provide eni resources with the full range of options as per sections 1 and 2, transportation support shall be provided by the company automatically according to the applicable option.

If eni *Senior Managers, Knowledge Owners, Middle Managers (Quadri) in managerial positions and Quadri critical for the business* on international assignment, are already benefiting from a company car in the home country, they shall be required, as a rule, to return it within six (6) months of the date of commencement of the international assignment, irrespective of the support option in the host country.

- Eni Middle Managers (Quadri) in non managerial positions²¹ and Employees on international assignment

The Company shall provide eni *Middle Managers (Quadri) in non managerial positions* and *Employees* on international assignment with transportation support according to the following options:

1. an interest-free "car loan" for the purchase of a car in the host country;
2. a *transportation allowance*, set in accordance with company applicable regulations;

Eni *Middle Managers (Quadri) in non managerial positions* and *Employee* on international assignment shall select both options 1 and 2 or, alternatively, one of

²¹ "Quadri in non managerial positions" in the host company in accordance with eni organization classification.



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the two within thirty (30) calendar days of the date of commencement of the international assignment.

The option selected shall be notified in writing to the business area human resources function of the host company.

If eni resources select option 1, the interest-free "car loan" shall be provided subject to the submission to the business area human resources function of the host company of an official estimate for car purchase.

Following the provision of the "car loan" to eni resources, they shall be required to provide documentary evidence of the car purchase to the business area human resources function of the host company under penalty of withdrawal of the loan and the option of claim any sum already disbursed.

The interest-free "car loan" in favor of eni *Middle Managers (Quadri) in non managerial positions* and *Employee* on international assignment shall be provided in a single payment and must be repaid to the company by the beneficiaries as follows:

- fifty per cent (50%) of the total loan amount, spread over a number of installments equivalent to the number of months between the month following disbursement of the loan and the month of completion of the international assignment;
- the remaining fifty per cent (50%) to be payable in a single payment on completion of the international assignment.

If the date of completion of the international assignment of eni resources is extended, the remaining fifty per cent (50%) shall be repaid by the latter in monthly installments in the amount applied prior to that date.

Payment by installments shall be understood to be ended when the loan has been repaid in full.

In the event that, at the extended date of completion of the international assignment, eni resources have not repaid in full the original amount of the "car loan", the balance shall be understood to be repayable to the company in a single payment, irrespective of further extensions of the completion date.

Eni resources shall always be responsible for fuel, maintenance and insurance costs for the car purchased.



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Car provision – general conditions

The competent function of the CCOO defines the application criteria and methodologies in terms of company car policy for mixed used.

The business area human resources function of the host company shall make reference to the company procedures for the purposes of *transportation*. At the same time they shall soon inform the human resources function of eni division/companies of any possible misalignment in order to make the relevant check with the eni corporate competent functions.

The provision of a company car to eni *Senior Managers, Knowledge Owners, Middle Manager* in managerial position and “*Quadri*” critical for the business on international assignment, is in general regulated by the car policy of the host company in accordance with applicable regulations governing assignment and mixed use of a company car.

With reference to A, B, C and D, segments according to which eni *Senior Managers, Knowledge Owners, Middle Manager* in managerial position and “*Quadri*” critical for the business on international assignment may be provided with a company car must be identified in accordance with company applicable regulations governing assignment and mixed use of a company car.

The business area human resources function of the host company, for the purposes of the provision of company car, shall make reference to the segments/models in Attachment G. In case of unavailability on the local market will be taken as a guide in order to identifying equivalent models.

Changes in the segments or in the models of the company car eni resources on international assignment are eligible to shall not be allowed.

Eni resources on international assignment entitled to company car shall submit a request to the business area human resources function of the host company.

Eni resources on international assignment who have been accorded *single status* or *unaccompanied status*, are entitle to drive the company car assigned on an exclusively basis.

In case of eni resources on international assignment who have been accorded *family status*, company car can be driven by the latter and accompanying family members who meet the necessary legal requirements. Eni resources on



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international assignment who have been accorded *family status* shall notify the human resources of the host company the names and titles of accompanying family-members who intend to drive the assigned company car.

During the period elapsing between the request for a company car and its delivery, the business area human resources function of the host company, where available, may evaluate the possibility to assign to eni resources a company pool car as provided for in the current car policy. No further support shall be provided under these circumstances.

Eni resources who have been provided with a company car shall be required, when driving, to comply with applicable regulations and shall always remain liable for breaches of such regulations.

On completion of the international assignment, eni resources shall be required to return the assigned company car in a satisfactory overall condition: loss or damage not covered by insurance policies or not reported by eni resources shall be estimated and charged to the latter. A report shall be drawn up for this purpose when the company car is returned.

Car loan – general conditions

With exclusive reference to eni resources on international assignment who have been accorded *family status*, irrespective of the category and support previously received, a request, outlining objective reasons, can be submitted to the business area human resources function of the host company for an interest-free "car loan" for the purchase of a car.

The company shall have discretion in deciding whether to grant this request after due verification.

If the request is granted, the conditions of provision of the "car loan" shall be as previously described.

Security – general conditions

The business area human resources function of the host company verify, with the competent security functions, locally, or at corporate level in liaison with the human resources function of eni division/companies with a coordination role, the local security conditions.



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On the basis of such evaluation, the company may prohibit to eni resources on international assignment, in certain host countries, to drive a car due to security reasons, related for example with environmental or logistical conditions, reasons of personal safety, etc.

Under these circumstances, the assignment of a company car to eni *Senior Manages, Knowledge Owners, Middle Managers* (Quadri) in managerial positions and *Quadri* critical for the business, shall be provided on the basis of dedicated regulations.

1. In general, where for security reasons it is strictly prohibited for eni resources on international assignment to drive a car or use of public transport or taxis, the company shall provide for transportation:
 - a) for eni *Senior Managers, Knowledge Owners, Middle Managers* (Quadri) in managerial positions and *Quadri* critical for the business, a car with driver for mixed use, irrespective of the international assignment status;
 - b) for eni resources on international assignment who have been accorded *family status*, a car with driver for mixed use, irrespective of eni resources category;
 - c) for eni *Middle Managers (Quadri) non in managerial positions* and *Employees*, a pool car with driver for mixed use, assigned to a maximum of three (3) of them.

The options set above, are to be regarded as an alternative to the standard approach.

Therefore, the provisions generally applicable to transportation allowances, interest-free "car loan" and reimbursement of the expenses relevant to an annual public transport subscription, are not applicable to any eni resources on international assignment, irrespective of the category and status of the latter.

2. In general, where for security reasons it is strictly prohibited for eni resources on international assignment to drive a car or use public transport, but the use of taxis is allowed, the company shall provide for transportation:



6. Long term international assignment to urban locations

- a) for eni *Senior Managers, Knowledge Owners, Middle Managers* (Quadri) in managerial positions and *Quadri* critical for the business, a car with driver for mixed use during working hours, irrespective of the international assignment status;
- b) for eni resources on international assignment who have been accorded *family status*, a car with driver for mixed use during working hours, irrespective of their category;
- c) for eni *Middle Managers (Quadri) non in managerial positions* and *Employees*, a pool car with driver for mixed use, to be assigned to a maximum of three (3) of them during working hours.

With reference to public holidays or weekly resting days, the company may reimburse expenses incurred for the use of taxis, subject to the submission of documentary evidence and upper limits set by the business area human resources function of the host company.

- 3. In general, where for security reasons it is strictly prohibited for eni resources on international assignment to drive a car, but the use public transport and taxis is allowed, the company may reimburse expenses incurred for public transportation or taxis, subject to the submission of documentary evidence and upper limits set by the business area human resources function of the host company.

The competent function of the CCOO defines the application criteria and methodologies in terms of company car policy for mixed used to be adopted by the human resources function of eni division/companies with a coordination role and the business area human resources function of the host company.

6.2.3.11 Schooling assistance

The company supports its resources on long-term international assignment who have been accorded *family status*, focusing in particular on the family during each phase of the assignment.



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With particular reference to the children of eni resources on international assignment who have been accorded *family status*, the company shall provide flexible schooling assistance pursuing educational continuity between the home country and host country.

The schooling supports are modulated depending on whether the children do or do not transfer to the host country.

In any event, all supports start at the age of three (3) years and ceases at the end of the school year during which the student reaches the age of twenty (20).

Nor is there any payment for university or equivalent courses.

Nursery

In case if accompanying spouses/permanently cohabiting partners of eni resources are in any kind of gainful employment in the host country, the company shall provide full reimbursement of the expenses for nursery in favour of accompanying children under the age of three (3) years.

This provision shall, subject to the agreement of the human resources function of eni division/companies with a coordination role, continue to be applicable to eni resources on international assignment accorded *family status* who are *single parent*.

The company shall have discretion to reimburse fifty per cent (50%) of expenses for nursery, in case only one parent is working and accompanying spouses/permanently cohabiting partners availing themselves of the family program support (*Working Partner Support*).

Children who accompany eni resources to the assignment location

Schooling assistance shall cover kindergarten, primary, junior secondary and senior secondary and consists of direct payment or expenses reimbursement for the attendance (tuition fee), In addition, the company provides for expenses reimbursement of school enrollment, additional compulsory fees (maintenance fee, building fee), textbooks purchase and uniform (where mandatory only).

Expenses for transportation to and from school facilities, shall be reimbursed only if the selected school provides its own transportation service (school bus).



6. Long term international assignment to urban locations

In case a broad range of school are available at destination, the competent eni corporate human resources function shall set the applicable limits for company's contribution to schooling assistance.

The applicable limits will also take into account whether or not, at destination, are present schools managed directly by the Authority of the country of origin of eni resources and/or international schools recognized in the country of origin for the obtainment of valid study certificates.

In case a limited range of school facilities is available at destination, the business area human resources function of the host company shall set the limits for company contributions to schooling assistance.

With reference to the range of school facilities available at destination and on the basis of administrative procedures there currently applied, the company shall directly contribute to the school assistance or – as an alternative – indirectly by expenses reimbursement.

In locations where the direct school assistance it is provided, the company may enrol the children at the selected school facility bearing the relevant expenses according to set limits for the duration of the whole assignment.

In locations where the indirect school assistance it is provided, eni resources shall enrol children at selected school facility bearing the relevant expenses on an individual basis during the whole assignment.

Eni resources on international assignment shall apply for reimbursement of expenses incurred to the business area human resources function of the host company under the provision of documentary evidence.

The business area human resources function of the host company shall reimburse said expenses up to the limits set by the company.

Reimbursements are subject to the following options and limitations:

- In the event that eni resources select schools considered to be on a luxury level according to the judgment of the human resources function of eni division/companies with a coordination role, the support shall be up to the set reimbursement limits for schooling assistance. This limitation does not apply if the school in question represents the only possible alternative.



6. Long term international assignment to urban locations

- If, in the assignment location, there are schools structures that have been established or financed by eni, then, in cases where a different structure is chosen, the support will be provided within the limits of the costs for attending these schools. This limit does not apply if the reason for the choice is the nationality of the student or his or her educational background.
- Reimbursement is not provided for expenses incurred for participation in supplementary, extra-scholastic activities (sports, music, trips and visits etc.) or for school meals.
- In locations where there are no schools providing educational curricula compatible with that of the country of origin, reimbursement is granted for documented expenses involving supplementary private lessons, within a limit of sixty (60) hours, designed to lead to the obtaining educational qualification recognized in the home country.
- If, in order to obtain educational qualification it is required to undergo school exams in a country other than the host country, the expenses for travel and accommodation shall be borne by the company. The business area human resources function of the host company shall evaluate whether to bear the expense for travel and board and lodging expenses of an accompanying person, should this be necessary.
- If student's educational background does not meet the requirements of the school system in the host country, the business area human resources function of the host company shall evaluate , where applicable, to reimburse the expenses for private lessons - including attendance at language courses – for a maximum period of sixty (60) hours, in order to facilitate the integration in the school system.

Non accompanying children

The company contributes to schooling assistance in favour of eni resources on *family status* international assignment who are accompanied to the host country by spouses/permanently cohabiting partners and whose children remained in the home country due to the impossibility of pursuing school curricula in the host country.



6. Long term international assignment to urban locations

Under these circumstances, the company shall reimburse, for each child, schooling expenses (enrolment, attendance, board and lodging in residential facilities) on an annual basis for the duration of the international assignment.

Reimbursement shall be subject to submission of documentary evidence.

If spouses/permanently cohabiting partners of eni resources remains in the home country, such support shall not be provided.

The company shall reimburse the expenses for one economy class round trip air ticket per annum for each child from the home country to the host country, even if attending university in the home country or a different country, until the age of twenty four.

Only for international assignment to destinations belonging to Group 3 and Group 4, the company shall reimburse the expenses for one economy class round trip air ticket per annum for accompanying spouses/permanently cohabiting partners from the host country to the home country with the aim of *managing children education*.

In case one of the parent permanently return to the home country, the school support will be provided only for enrolment and attendance fees.

Reimbursement is not provided for the attendance of luxury schools, defined as such by the human resources functions of eni division/companies with a coordination role.

In such cases, the human resources functions of eni division/companies with a coordination role may provide a reimbursement within the existing applicable limits, calculated on the basis of average market prices.

Accompanying children returning to home country during international assignment

The company contributes to schooling assistance in favour of eni resources on *family status* whose accompanying children are required to return to the home country due to the impossibility of pursuing their school curriculum in the host country.

Under these circumstances, the company shall reimburse, for each child, schooling expenses (enrolment, attendance, board and lodging in residential facilities) for the completion of the current year and to attend the one next to the return. Reimbursement shall be subject to submission of documentary evidence.



6. Long term international assignment to urban locations

The company shall reimburse the expenses for one economy class round trip air ticket per annum for each child from the home country to the host country, even if attending university in the home country or a different country, until the age of twenty four.

Only for international assignment to destinations belonging to Group 3 and Group 4, the company shall reimburse the expenses for one economy class round trip air ticket per annum for accompanying spouses/permanently cohabiting partners from the host country to the home country with the aim of *managing children education*. The business area human resources function of the host company shall reimburse the above expenses subject to the provision of documentary evidence only.

If spouses/permanently cohabiting partners accompanying eni resources repatriate together with the children, the support provided by the company shall be limited to the reimbursement of school expenses (enrolment and attendance) in order to complete the current school year and to attend the one next to the return.

Return at conclusion of assignment

On completion of international assignment of eni resources, the company shall support in home country accompanying children who, for objective reasons, had to attend schools in the host country which did not allow them to complete the school curriculum required in the home country.

Upon request from eni resources, the human resources functions of eni division/companies with a coordination role shall, on a case by case basis, have discretion to reimburse the following:

- expenses of private lessons, subject to the limits set in the home country;
- school expenses (enrolment and attendance) for completion of the current school year and for the school year following repatriation, subject to the limits set in the home country.

6.2.3.12 Schooling assistance during an international re-assignment

The company shall provide support to eni resources on long-term international assignment and accompanying family members who, during or on completion of the assignment in the first location (*host country A*), are reassigned to a second location (*host country B*).



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The company shall provide a range of benefits, which shall vary depending on whether the reassignment takes place at or in advance of the expiry of the international assignment to *host country A* and if in the new location is applicable or not the family status.

Re-assignment at the expiry date

1. If, at the date of commencement of the new international assignment the accompanying children have not completed the current school year, family status is applicable in the new assignment destination (*host country B*) and the children shall be enabled to follow the same school curriculum.

Under these circumstances, subject to confirmation that the children can be enrolled in the current school year in the new assignment destination (*host country B*), eni resources and accompanying family members shall all relocate at once.

If instead, it is not possible to enroll the children in the current school year in the new assignment destination (*host country B*), the company shall have discretion to arrange for the accompanying children and spouses/permanently cohabiting partners to remain in *host country A* pending completion of the current school year. Under these circumstances, school and accommodation expenses shall remain at company's cost, pending completion of the current school year and the consequent immediate relocation of the family members to *host country B*.

2. If, at the date of commencement of the new international assignment the accompanying children have not completed the current school year, family status is applicable in the new assignment destination (*host country B*) but no school facilities are available.

Under these circumstances, the company shall have discretion to arrange for children and accompanying spouses/permanently cohabiting partners to remain in the first assignment location (*host country A*) pending completion of the current school year.



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In such case, school and accommodation expenses shall remain at company's cost, pending completion of the current school year and the consequent immediate repatriation of family members from *host country A*.

3. If, at the date of commencement of the new international assignment the accompanying children have not completed the current school year and family status is not applicable in the new assignment destination (*host country B*).

Under these circumstances, the company shall have discretion to arrange for children and accompanying spouses/permanently cohabiting partners to remain in the first assignment location (*host country A*) pending completion of the current school year. In such case, school and accommodation expenses shall remain at company's cost, pending completion of the current school year and the consequent immediate repatriation of family members from *host country A*.

Re-assignment before the expiry date

1. If, at the date of commencement of the new international assignment the accompanying children have not completed the current school year, family status is applicable in the new assignment destination (*host country B*) and the children shall be enabled to follow the same school curriculum.

Under these circumstances, subject to confirmation that the children can be enrolled in the current school year in the new assignment destination (*host country B*), eni resources and accompanying family members shall all relocate at once.

If instead, it is not possible to enroll the children in the current school year in the new assignment destination (*host country B*), the company shall have discretion to arrange for the accompanying children and spouses/permanently cohabiting partners to remain in the first assignment location (*host country A*) pending completion of the current school year.

Under these circumstances, school and accommodation expenses shall remain at company's cost, pending completion of the current school year and the consequent immediate relocation of the family members to *host country B*.



6. Long term international assignment to urban locations

2. If, at the date of commencement of the new international assignment the accompanying children have not completed the current school year, family status is applicable in the new assignment destination (*host country B*) but no school facilities are available.

Destinations belonging to countries in: Group 1 and Group 2

Under these circumstances, the company may, in agreement with eni resources concerned, either:

- a) where possible, arrange for accompanying children and spouses/permanently cohabiting partners to remain in the first assignment location (*host country A*) pending completion of the current school year.

The company shall reimburse school and accommodation expenses incurred in respect of the period of the authorized stay.

During such period, return trips of eni resources shall be applicable only to *host country A*.

At the end of the authorized period, accompanying family members shall under no circumstances remain in the first assignment location (*host country A*) and shall consequently repatriate.

Standard school assistance during repatriation phase shall be applicable depending on whether spouses/permanently cohabiting partners who accompanied eni resources in *host country A* repatriate with the children or accompany eni resources on the new international assignment to *host country B*.

- b) arrange for repatriation of the accompanying children and spouses/permanently cohabiting partners, and provide for the relevant standard school assistance.

Destinations belonging to countries in: Group 3 and Group 4

- a) where possible, arrange for accompanying children and spouses/permanently cohabiting partners to remain in the first assignment location (*host country A*) pending completion of the current school year.



6. Long term international assignment to urban locations

The company shall reimburse school and accommodation expenses incurred in respect of the period of the authorized stay.

It may be possible for accompanying children and spouses/permanently cohabiting partners to remain in *host country A* for the school year following the date of commencement of the international assignment to *host country B*, if the following school year falls within the scheduled period of the international assignment to *host country A*.

If the stay exceeds that period, even in part, the above provisions cease to be applicable.

The company shall reimburse school and accommodation expenses incurred, in respect of the period of the authorized stay only.

During such period, return trips of eni resources shall be applicable only to *host country A*.

At the end of the authorized period, accompanying family members shall under no circumstances remain in *host country A*.

Standard school assistance during repatriation phase shall be applicable depending on whether spouses/permanently cohabiting partners who accompanied eni resources in *host country A* repatriate with the children or accompany eni resources on international assignment to *host country B*.

- b) arrange for repatriation of the accompanying children and spouses/permanently cohabiting partners, and provide for the relevant standard school assistance.

- 3. If, at the date of commencement of the new international assignment the accompanying children have not completed the current school year and family status is not applicable in the new assignment destination (*host country B*).

Destinations belonging to countries in: Group 1 and Group 2

Under these circumstances, the company may, in agreement with eni resources concerned, either:

- a) where possible, arrange for accompanying children and spouses/permanently cohabiting partners to remain in the first assignment location (*host country A*) pending completion of the current school year.



6. Long term international assignment to urban locations

The company shall reimburse school and accommodation expenses incurred in respect of the period of the authorized stay.

During such period, return trips of eni resources shall be applicable only to *host country A*.

At the end of the authorized period, accompanying family members shall under no circumstances remain in the first assignment location (*host country A*) and shall consequently repatriate.

Standard school assistance during repatriation phase shall be applicable depending on whether spouses/permanently cohabiting partners who accompanied eni resources in *host country A* repatriate with the children or accompany eni resources on the new international assignment to *host country B*.

- b) arrange for repatriation of the accompanying children and spouses/permanently cohabiting partners, and provide for the relevant standard school assistance.

Destinations belonging to countries in: Group 1 and Group 2

- a) where possible, arrange for accompanying children and spouses/permanently cohabiting partners to remain in the first assignment location (*host country A*) pending completion of the current school year.

The company shall reimburse school and accommodation expenses incurred in respect of the period of the authorized stay.

It may be possible for accompanying children and spouses/permanently cohabiting partners to remain in *host country A* for the school year following the date of commencement of the international assignment to *host country B*, if the following school year falls within the scheduled period of the international assignment to *host country A*.

If the stay exceeds that period, even in part, the above provisions cease to be applicable.

The company shall reimburse school and accommodation expenses incurred, in respect of the period of the authorized stay only.



6. Long term international assignment to urban locations

During such period, return trips of eni resources shall be applicable only to *host country A*.

At the end of the authorized period, accompanying family members shall under no circumstances remain in *host country A*.

Standard school assistance during repatriation phase shall be applicable depending on whether spouses/permanently cohabiting partners who accompanied eni resources in *host country A* repatriate with the children or accompany eni resources on international assignment to *host country B*.

- b) arrange for repatriation of the accompanying children and spouses/permanently cohabiting partners, and provide for the relevant standard school assistance.

6.2.3.13 Language and cross-cultural training and subscriptions

Language training

Language knowledge is a key requirement for eni resources on international assignment to perform their duties.

With the aim of encouraging the social integration of eni resources on international assignment and the accompanying family member, the company may provide language courses in the host country.

Such courses shall last for an overall period of sixty (60) hours during the whole assignment and should preferably be arranged by groups outside the working hours.

The need to extend language course beyond the limit set above shall be evaluated by the business area human resources function of the host company on the basis of a certificate of attendance subject to an exit test carried out by the service provider or teacher commissioned.

Cross-cultural training

In case host countries are culturally different compared with the home countries of eni resources on international assignment, the company reserves the right to arrange induction courses for behaviors and customs to be respected in the host countries both in the working and in the social environment.



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Subscriptions

To encourage social integration of eni resources on international assignment and accompanying family-members in the host country, as compatible with company security guidelines, the business area human resources function of the host country shall reimburse expenses for enrolment, access, annual subscription to facilities such as sport centres, fitness clubs, membership clubs, theatres, cinemas, libraries, etc.

For destinations belonging to Group 1, Group 2 and Group 3, the business area human resources function of the host company shall inform eni resources of any agreement or contract to be adhered to

Where no valid agreements or contracts exist, the business area human resources function of the host company shall set limits for reimbursement to eni resources of expenses incurred for subscription or enrolment.

For destinations belonging to Group 4, the business area human resources function of the host company shall provide a subscription in favor of eni resources or reimburse them the relevant expenses, where adequate facilities exist.

The enrolment or subscription shall be valid or reimbursable for the period of international assignment only.

6.2.3.14 Working Partner Support (*WPS*) in the host country

The company shall support its resources on long term international assignment who have been accorded family status, focusing in particular on the family during the different stages of the assignment.

In particular, if spouses/permanently cohabiting partners of eni resources, are in gainful employment in the home country, at the moment of proposal of international assignment, the company shall provide the working partner support (*WPS*).

WPS shall be applicable exclusively to eni resources on international assignment who have been accorded family status, subject to the submission of evidence of current gainful employment in the home country of spouses/permanently cohabiting partners by eni resources to the human resources function of eni division/ companies with a coordination role.

During the stay in the host country, the company shall, through *WPS*, provide a range of support to encourage integration in the employment market of the host



6. Long term international assignment to urban locations

country for spouses/permanently cohabiting partners who were in gainful employment in the home country before joining eni resources on the international assignment.

The support options shall include the following, where possible:

- a) the services of an agency, where necessary, for release of visas and work permits;
- b) professional and/or academic training courses (e.g. masters/MBA);
- c) career counselling services;
- d) job-hunting and self-placement services.

WPS provision in the host country

Support for visas and work permits release in favour of spouses/permanently cohabiting partners accompanying eni resources on an international assignment under the conditions described above, shall be provided by the company where necessary through dedicated agencies, directly (where acknowledged providers exist) or through reimbursement of expenses incurred.

Spouses/permanently cohabiting partners accompanying eni resources on international assignment may be eligible for reimbursement of expenses related to professional and/or academic courses (e.g. masters/MBA), career consultancy or job-hunting services for the duration of the international assignment, as described below.

Destinations belonging to countries in Group 1

The business area human resources function of the host company shall reimburse documented expenses incurred in relation to professional and/or academic training, career consultancy, job-hunting or self- placement services up to a maximum value of €6,000 to cover the period of the international assignment.

If the limit of €6,000 is not exhausted for reimbursement applications submitted within the standard twenty-four (24)-month period of the international assignment, spouses/permanently cohabiting partners of eni resources on international assignment shall be entitled to use the balance for a carry-forward period.

It shall not be permitted to carry forward a balance in the case of reassignment or return to the home country.



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Destinations belonging to countries in Group 2

The business area human resources function of the host company shall reimburse documented expenses incurred in relation to professional and/or academic training or career consultancy services up to a maximum value of €6,000 to cover the period of the international assignment.

Expenses incurred in relation to job-hunting and self- placement services in the host country are not included within such value.

If the limit of €6,000 is not exhausted for reimbursement applications submitted within the standard twenty-four (24)-month period of the international assignment, spouses/permanently cohabiting partners of eni resources on international assignment shall be entitled to use the balance for a carry-forward period.

It shall not be permitted to carry forward a balance in the case of reassignment or return to the home country.

Support for job-hunting and self-placement services in the host country shall be provided by the company, where possible through dedicated agencies, directly (where acknowledged providers exist) or through the reimbursement of expenses incurred.

The business area human resources function of the host company shall provide services - where acknowledged providers exist - or reimburse expenses incurred, in relation to job-hunting or self-placement for an overall period of thirty (30) calendar days.

Where no acknowledged providers exist, spouses/permanently cohabiting partners accompanying eni resources on international assignment intending to avail of such reimbursement, shall provide the business area human resources function of the host company with an estimate.

Destinations belonging to countries in Group 3

The business area human resources function of the host company shall reimburse documented expenses incurred in relation to professional and/or academic training or career consultancy services up to a maximum value of €6,000 to cover the period of the international assignment.



6. Long term international assignment to urban locations

Expenses incurred in relation to job-hunting and self- placement services in the host country are not included within such value.

If the limit of €6,000 is not exhausted for reimbursement applications submitted within the standard twenty-four (24)-month period of the international assignment, spouses/permanently cohabiting partners of eni resources on international assignment shall be entitled to use the balance for a carry-forward period.

It shall not be permitted to carry forward a balance in the case of reassignment or return to the home country.

Support for job-hunting and self-placement services in the host country shall be provided by the company, where possible through dedicated agencies, directly (where acknowledged providers exist) or through the reimbursement of expenses incurred.

The business area human resources function of the host company shall provide services - where acknowledged providers exist - or reimburse expenses incurred, in relation to job-hunting or self-placement for an overall period of sixty (60) calendar days.

Where no acknowledged providers exist, spouses/permanently cohabiting partners accompanying eni resources on international assignment intending to avail of such reimbursement, shall provide the business area human resources function of the host company with an estimate.

Destinations belonging to countries in Group 4

The business area human resources function of the host company shall reimburse documented expenses incurred in relation to professional and/or academic training or career consultancy services up to a maximum value of €6,000 to cover the period of the international assignment.

Expenses incurred in relation to job-hunting and self- placement services in the host country are not included within such value.

If the limit of €6,000 is not exhausted for reimbursement applications submitted within the standard twenty-four (24)-month period of the international assignment, spouses/permanently cohabiting partners of eni resources on international assignment shall be entitled to use the balance for a carry-forward period.



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It shall not be permitted to carry forward a balance in the case of reassignment or return to the home country.

If international assignment is extended beyond a period of four (4) years and reimbursement claims up to the limit of €6,000 have been submitted for *WPS*, the company shall - with reference to the fifth year of the assignment only - have discretion to reimburse documented expenses relating to training courses, as above described, and career consultancy services up to a maximum value of €1,500.

Support for job-hunting and self-placement services in the host country shall be provided by the company, where possible through dedicated agencies, directly (where acknowledged providers exist) or through the reimbursement of expenses incurred.

The business area human resources function of the host company shall provide services - where acknowledged providers exist - or reimburse expenses incurred, in relation to job-hunting or self-placement for an overall period of sixty (60) calendar days.

Where no acknowledged providers exist, spouses/permanently cohabiting partners accompanying eni resources on international assignment intending to avail of such reimbursement, shall provide the business area human resources function of the host company with an estimate.

The company reserves the right to extend the sixty (60)-day period for the provision of support for job-hunting or self-placement services, in the host country, on the basis of a case by case assessment.

Relocation Support Centers

To encourage the social integration of eni resources on international assignment and accompanying family-members in the host country, as compatible with service levels hereby available, accompanying spouses/permanently cohabiting partners shall have access to acknowledged Relocation Support Centres providing a range of information (inland travel, theatre, cinema, supermarkets, etc) useful for this purpose.

If such centres are not available in the host country, the company may provide accompanying spouses/ permanently cohabiting partners of eni resources who have been present in the host country for a significant period with office spaces



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and IT facilities to enable them to provide such information to accompanying family-members on arrival in the host country.

6.2.3.15 Dual Career

Eni aims at maintaining a high level of competence of its resources and shall, for this purpose, support the international assignment of eni resources whose spouses/permanently cohabiting partners are eni resources too.

Such cases are regulated by the *dual career* policy applied to spouses/permanently cohabiting partners who are both eni resources in the event that one of them is proposed with an international assignment by the company.

Leading Assignee and Following Assignee

Leading Assignees are eni resources officially proposed by the company with terms and conditions of an international assignment, whose spouses/permanent cohabiting partners are eni resources too.

Following Assignees are eni resources who, as spouses/permanently cohabiting partners of *Leading Assignees*, meet - at company discretion - the professional requirements necessary to work in the same host country as the *Leading Assignees*.

Assignment status

Save the conditions that *Leading Assignees* can be accorded *family status* only, they are subject to the same rules and regulations applicable to eni resources on international assignment.

Leading Assignees who have been accorded *family status* shall avail themselves of all provisions associated with that status.

The assignment of *Following Assignees* in the same host country of *Leading Assignees*, shall always be a consequence of an official proposal for an international assignment to *Leading Assignees*, subject to the essential condition that an approved vacancy exists in the host country for which, at company's discretion, *Following Assignees* have the necessary professional requirements.

Following Assignees may be assigned to:

- the same company *Leading Assignees* have been assigned to, providing that no direct or indirect hierarchical/functional relationship exists;



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- a different company, even referring to different eni divisions/companies present in the host country.
- Under the condition that spouses/permanently cohabiting partners of eni resources on an international assignment, in order to accompany the latter have benefited of a leave agreement for a period exceeding five (5) years.

Following Assignee may be assigned according to an agreement providing for either:

1. employment as a *home national* by the host company (applicable for all destinations and in any event always in Group 1 and Group 2).
2. long-term international assignment (applicable only for destinations belonging to Group 3 and Group 4).

International assignment process to the same host company of Leading Assignees

After *Leading Assignees* have been provided with an official proposal for *family status* international assignment, the human resources function of eni division/companies with a coordination role shall verify the availability of approved vacancies in the host company in accordance with company procedures and planning processes in place.

In case *Following Assignees* are considered suitable for possible approved vacancies within the host company, the human resources function of eni division/companies with a coordination role shall inform the relevant professional areas.

The professional area shall verify *Following Assignees* application that if suitable, will follow the standard assignment process in place.

- In case *Following Assignees* are considered suitable to fill an *home national* approved vacancy, *Leading Assignees* will be on an international assignment in *family status*, while *Following Assignees* shall be employed as a *home national* by the host company.

The employment shall be subject to host country labour law and must be finalized in accordance with host company internal rules and regulations.



6. Long term international assignment to urban locations

The remuneration shall be in line with local labor market for the position filled by Following Assignees. In general, the remuneration cannot be less than the home base salary.

In terms of pension scheme and social contribution, the host company shall apply the applicable regulations in force. The home company, when applicable, shall maintain pension schemes and contribution in the home country.

Following Assignees are provided with tax assistance both in host and home country.

Support arising from the application of *family status* cannot be duplicated, but applied to *Leading Assignees* and *Following Assignees* as part of one family unit.

- In case *Following Assignees* are considered suitable to fill an overseas approved vacancy, *Leading Assignees* and *Following Assignees* will be both on an international assignment in *family status*.

Support will be provided to eni resources – either *Leading Assignees* or *Following Assignees* – whose position rank highest.

Support arising from the application of *family status* cannot be duplicated, but applied to *Leading Assignees* and *Following Assignees* as part of one family unit.

International assignment process to the same host location, but in a different company than that of Leading Assignees

After *Leading Assignees* have been provided with an official proposal for *family status* international assignment, the human resources function of eni division/companies with a coordination role shall verify the availability of approved vacancies in the host company in accordance with company procedures and planning processes in place.

In case of vacancy unavailability, the human resources function of eni division/companies with a coordination role shall verify whether approved vacancies are available in all other companies - including those referring to different eni divisions/companies - present in the host country.



6. Long term international assignment to urban locations

In case *Following Assignees* are considered suitable to fill an approved vacancy in another eni company present in the host location, the human resources functions of eni division/ companies with a coordination role shall, in liaison inform the reference professional areas.

The professional area shall verify *Following Assignees* application that if suitable, will follow the standard assignment process in place.

- In case *Following Assignees* are considered suitable to fill an *home national* approved vacancy , *Leading Assignees* will be on an international assignment in *family status*, while *Following Assignees* shall be employed as a *home national* by another company, even referring to a different eni division/company, present in the host country.

The employment shall be subject to host country labour law and must be finalized in accordance with host company internal rules and regulations.

The remuneration shall be in line with local labor market for the position filled by *Following Assignees*. In general, the remuneration cannot be less than the home base salary.

In terms of pension scheme and social contribution, the host company shall apply the applicable regulations in force. The home company, when applicable, shall maintain pension schemes and contribution in the home country.

Following Assignees are provided with tax assistance both in host and home country.

- In case *Following Assignees* are considered suitable to fill an *overseas* approved vacancy, *Leading Assignees* and *Following Assignees* will be both on an international assignment in *family status*.

Support will be provided to eni resources – either *Leading Assignees* or *Following Assignees* – whose position rank highest as set by eni divisions/companies the host company refers to.

Support arising from the application of *family status* cannot be duplicated, but applied to *Leading Assignees* and *Following Assignees* as part of one family unit.



6. Long term international assignment to urban locations

In consequence of unavailability of approved vacancies in the same or in another company even referring to a different eni division/company in the host country, the assignment of *Following Assignees* in the same host country of *Leading Assignees* is not practicable.

Under these circumstances, *Following Assignees* are to be regarded as accompanying family members and therefore eligible for the provision of *WPS* by the company for the duration of the stay in the host country.

The company reserves the right to evaluate if providing *WPS* in favour of accompanying spouses/permanently cohabiting partners of eni resources on international assignment who not make themselves available to fill an approved vacancy in the host country of *Leading Assignees*, although recognised by the company as meeting the necessary professional criteria.

6.2.4 Return to the home country

At the end of the of international assignment, the company shall provide different types of support, based on the actual needs of eni resources and accompanying family members, during the resettlement in the home country.

Such supports are related to the following aspects:

- **Repatriation allowance** - should international assignment lasts more than 24 months, the company could grant an allowance equal to one month's home gross base salary ("RAL") paid net.
- **Temporary accommodation** - at the end of an international assignment with a duration equal or higher than twenty four (24) months, the company may reimburse or expenses incurred in respect of temporary accommodation and daily subsistence for a maximum period of thirty (30) days, subject to limits set according to accommodation entitlement in the home country.

For international assignment not lasting less than five (5) years in total, the human resources function of eni division/company with a coordination role may consider to extend the reimbursement of documented expenses incurred in respect of temporary accommodation and subsistence for a maximum period of six (6) months in an amount not exceeding the limits set for the purpose in the home country.



6. Long term international assignment to urban locations

In the event that no set limits are in place, these will be set in agreement with the competent eni corporate human resources function.

- **Relocation expenses** - Further reimbursement may be granted for documented expenses (renewal driving license, house refurbishment, one (1) month car rental, real estate fees) within the limit of one months' home base salary. This limit also includes any coverage of expenses for the moving of furniture and personal effects in accordance with paragraphs [6.2.2.5](#) and [6.2.2.6](#).
- **Transfer of location in the home country** - In the event that upon returning to the home country, eni resources, in force of collective contractual agreement or home company applicable policy, are granted relocation supports in relation to a transfer of location, these may be recognized only in a residual way.

6.2.4.1 Working Partner Support (WPS) in the home country

The company supports its resources at the end of a long term international assignment.

In particular, with reference to spouses/permanently cohabiting partners of eni resources who, prior to the international assignment, were in gainful employment in the home country, the company shall provide the working partner support (*WPS*).

The *WPS* shall be applicable exclusively to eni resources on international assignment who have been accorded family status, subject to the submission of evidence that were in gainful employment in the home country prior to the commencement of the international assignment.

Through *WPS*, the company shall support spouses/permanently cohabiting partners of eni resources on completion of an international assignment to encourage reintegration in the employment market of the home country.

The support options shall include the following, where possible:

- a) professional and/or academic training courses (e.g. masters/MBA);
- b) career counselling services;
- c) job-hunting and self-placement services.



6. Long term international assignment to urban locations

The support is in favour of spouses/permanently cohabiting partners of eni resources who have repatriated from a long-term international assignment to host countries belonging to Groups 2,3 and 4.

The support is not applicable for repatriation from countries belonging to Group 1.

WPS provision in the home country at the end of an international assignment

Repatriation from countries belonging to Group 2

On completion of an international assignment, spouses/permanently cohabiting partners accompanying eni resources shall be eligible for reimbursement of expenses relevant to professional and/or academic training courses (e.g. masters/MBA) and career consultancy services subject to the provision of documentary evidence.

The human resources functions of eni division/ companies with a coordination role shall reimburse the documented expenses for professional and/or academic training courses and consultancy services up to a maximum value of €6,000.

The above limit excludes expenses incurred in relation to job-hunting and self-placement services in the home country.

Support for job-hunting and self-placement services in the home country shall be provided by the company, where possible, through acknowledged providers or through the reimbursement of expenses incurred.

The human resources function of eni division/ companies with a coordination role shall provide services - where acknowledged providers exist - or reimburse expenses incurred, in relation to job-hunting or self-placement for an overall period of thirty (30) calendar days.

Where no acknowledged providers exist, spouses/permanently cohabiting partners accompanying eni resources on international assignment intending to avail of such reimbursement, shall provide the human resources function of eni divisions/ companies with a coordination role with an estimate.



6. *Long term* international assignment to urban locations

Repatriation from countries belonging to Group 3

On completion of an international assignment, spouses/permanently cohabiting partners accompanying eni resources shall be eligible for reimbursement of expenses relevant to professional and/or academic training courses (e.g. masters/MBA) and career consultancy services subject to the provision of documentary evidence.

The human resources functions of eni division/ companies with a coordination role shall reimburse the documented expenses for professional and/or academic training courses and consultancy services up to a maximum value of €6,000.

The above limit excludes expenses incurred in relation to job-hunting and self-placement services in the home country.

Support for job-hunting and self-placement services in the home country shall be provided by the company, where possible, through acknowledged providers or through the reimbursement of expenses incurred.

The human resources function of eni division/ companies with a coordination role shall provide services - where acknowledged providers exist - or reimburse expenses incurred, in relation to job-hunting or self-placement for an overall period of sixty (60) calendar days.

Where no acknowledged providers exist, spouses/permanently cohabiting partners accompanying eni resources on international assignment intending to avail of such reimbursement, shall provide the human resources function of eni division/ companies with a coordination role with an estimate.

Repatriation from countries belonging to Group 4

On completion of an international assignment, spouses/permanently cohabiting partners accompanying eni resources shall be eligible for reimbursement of expenses relevant to professional and/or academic training courses (e.g. masters/MBA) and career consultancy services subject to the provision of documentary evidence.

The human resources functions of eni division/ companies with a coordination role shall reimburse the documented expenses for professional and/or academic training courses and consultancy services up to a maximum value of €6,000.

The above limit excludes expenses incurred in relation to job-hunting and self-placement services in the home country.



6. Long term international assignment to urban locations

Support for job-hunting and self-placement services in the home country shall be provided by the company, where possible, through acknowledged providers or through the reimbursement of expenses incurred.

The human resources function of eni division/ companies with a coordination role shall provide services - where acknowledged providers exist - or reimburse expenses incurred, in relation to job-hunting or self-placement for an overall period of sixty (60) calendar days.

Where no acknowledged providers exist, spouses/permanently cohabiting partners accompanying eni resources on international assignment intending to avail of such reimbursement, shall provide the human resources function of eni division/ companies with a coordination role with an estimate.

The Company shall have discretion to extend the set sixty 60-day period for the provision of for job-hunting and self-placement services in the home country on a case by case basis.

6.2.4.2 Return to the home country due to early termination for the international assignment

During the international assignment, a particular relevance is held by those situations of an earlier homecoming of eni resources that, due to exceptional circumstances, can be imposed by the company before the contractual natural end date.

These situations, are usually linked to organizational needs (rationalization of activities and/or personnel, closing of companies, closing of decentralized offices or functions, etc.), or caused by force majeure linked to exogenous factors (change in social and political environment, security, environmental conditions, etc.).

In these situations, with the aim to mitigate the disruption occurred and to support the anticipated return of eni resources, the human resources function of eni division/companies with a coordination role can decide to grant:

a) With regard of an earlier termination, due to organizational needs (rationalization of activities and/or personnel, closing of companies, closing of decentralized offices or functions, etc.), of a 24 months length contract:



6. Long term international assignment to urban locations

- a *disruption bonus* up to 3/12 of the annual remuneration, to mitigate the disruption occurred from an earlier contract termination that happens within the first nine (9) months of permanence in the assignment location;
- a *disruption bonus* up to 2/12 of the annual remuneration, to mitigate the disruption occurred from an earlier contract termination that happens between 9 and 15 months of permanence in the assignment location;
- a *disruption bonus* up to 1/12 of the annual remuneration, to mitigate the disruption occurred from an earlier contract termination that happens between 15 and 21 months of permanence in the assignment location.

The intervention will not be granted when the earlier termination of the expatriation contract occurs in the last 3 months period.

b) With regard of an earlier termination, due to organizational needs, of a 12 months length contract:

- a *disruption bonus* to mitigate the disruption occurred from an earlier contract termination that happens within 3 months, between 3 and 6 months or between 6 and 9 months of permanence in the assignment location. The value of the intervention will be pro rated calculated taking into account the maximum value as described in paragraph a).

The intervention will not be granted when the earlier termination of the expatriation contract occurs in the last 3 months period.

c) With regard of an earlier termination imposed by the company, caused by force majeure linked to exogenous factors (change in social and political environment, security, environmental conditions, etc.), being understood the maximum values as defined in paragraph a), the human resources function of eni division/companies with a coordination role can consider coherent application modalities of the above mentioned intervention, after an evaluation of the overall situation that came into effect.



6. Long term international assignment to urban locations

6.3 Remuneration

6.3.1 Remuneration for international assignment

To eni resources on an international assignment it is recognized a specific remuneration, in respect to the parameters of the home remuneration, composed by a series of variable components updated annually.

The CCOO competent function is responsible for the approval and emission, usually on a yearly basis, of the criteria and methodologies defining such remuneration, as well as the updated reference parameters.

6.3.2 Setting the remuneration for international assignment

The remuneration for international assignment is determined by the sum of the following components:

- Base salary
- International Market Differential Allowance
- Expatriation incentive
- Indemnity for the difference in cost of living between the countries
- Margin of flexibility
- Tax equalization, exchange rates, currency of payment

6.3.2.1 Home Base Salary

The home base salary is the amount of the annual salary received by eni resources in the home country before the international assignment.

The home base salary includes only those elements of compensation paid in a continuous manner, excluding benefits and one-time payments designed as collective or individual incentives.

6.3.2.2 International Market Differential

The international *market differential* is designed to adjust the home base salary of eni resources on international assignment – with exclusive reference to such period - to that of the reference international market.



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6.3.2.3 Expatriation Incentive

Such component is designed to be as an incentive for international mobility as well as a compensation for the hardships caused by the differences in living conditions in the host country.

The sum varies, depending on the base salary, the market differential allowance and the assignment locations. For the purposes of calculation, the international destinations are classified into eight (8) categories labeled "levels of hardship. The classification of the locations into the respective levels of hardship is established on an annual basis by eni policies. In the event that one or more factors of evaluation for a given location changes significantly in the course of the year, such location will be suitably reclassified.

The level of hardship of a given location is calculated under an eni system that evaluates, based on the home country conditions, the following factors: the distance from the home country, the air-travel connections, the climate, the altitude, cultural life and social activities, school services, personal safety, risks due to political instability, the possibility of adapting to local habits and customs, the residential structures, the availability and the quality of commercial structures and their products, the quality of the services offered (including telecommunications), transportation, pollution, hygiene and environmental conditions, and the health-care situation.

If eni resources have to perform their working activity in more than one host country (multiple assignment), the expatriation incentive will be suitably determined.

6.3.2.4 Cost of Living indemnity

This indemnity is recognized on the basis of the difference between the cost of living in the home country and that in the host country, with the purpose to allow eni resources and accompanying family members to benefit from a standard of consumption in the host country equivalent to the average level in the home country. In the event that the cost of living in the host country is lower than that in the home country, the value of the indemnity can also be negative.

The cost of living allowance (COLA) is calculated on the basis of the "home spendable income", which is the portion of the after-tax base salary spent for the average level of consumption of a family of four in the home country. The



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percentage figures for home spendable income decrease as the base salary rises. The home spendable income does not include expenses for the rental of housing abroad, given that this is paid in full by the company.

The "home spendable income" is subsequently recalculated, using "cost of living indexes" that express the differences in the levels of prices and exchange rates between the home country and the host country, with the result being the "host spendable income".

The cost of living allowance (COLA), therefore, is the result between the host spendable income and the home spendable income difference.

Should eni resources be assigned, for significant periods of time, in more than one working location (multiple assignment), then the amount of the cost of living indemnity will be appropriately modified.

The cost of living indexes are determined by the inflation rates of the home country and the host country, as well as the exchange rate of the two currencies involved.

With reference to the higher cost related to support a family, the remuneration for international assignment takes into account an increase linked to the family, independently if accompanying eni resources on international assignment, in a percentage equal to 2% for the spouse/permanently cohabiting partner and 1% for each child of the value resulting from the sum of base salary and expatriate incentive.

6.3.2.5 Living allowance

In the situation where it is not calculated the overall remuneration for international assignment (e.g. site/building yards), the cost of living allowance it's not applied, but, instead, it is recognized, for site/building yards in urban location, a living allowance that differs if eni resources are assigned in family or single status (minimum amount). The living allowance is an amount, in local currency, needed to purchase, in a given country, a set of goods and services (shopping basket). The features and quantities of the goods and services that make up the shopping basket are set on the basis of the average consumption of a family.



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6.3.2.6 Margin of flexibility

The margin of flexibility is an amount calculated as a percentage of the sum of the base salary and the market differential allowance.

6.3.2.7 Exchange rates, place and currency of payment

The exchange rates to be used in calculating the remuneration are indicated at the start of each year by eni corporate. Such values represent an average based on official market rates during the current year. Should there be significant variations in the market rates, basically of a stable nature, actions will be taken to update the values. In countries where there are no official currency quotations, the exchange rate will be determined by taking into account the real market value which can be legally applied to the currency.

The human resources function of eni division/companies with a coordination role, in order to minimize costs, may choose the place (or places) for payment of the remuneration due to eni resources, taking into account the requests of the latter.

Normally, the payment is made in the home country, and/or in the host country. Choices of a different nature can arise from special needs, such as:

- Agreements between the home company and the host company for which eni resources are working;
- Tax and currency regulations (such as the possibility of benefiting from tax advantages, depending on the place of payment; the existence of limits or restraints in the transfer of funds from abroad);
- The choice of the payment currency is also a prerogative of the human resources function of eni division/companies with a coordination role, which may opt for the currency of the home country or for the one used as the circulating currency in the host country.

As a rule, payment in a third-party currency is excluded. Exceptions are possible, when agreed with eni corporate and justified by special circumstances, such as the need to safeguard eni resources income, or corporate concerns.

In the event that there are no problems involving the circulation and conversion of the currency of the host country, it will be preferable to divide the remuneration into two components: one portion to be paid in the currency of the host country (normally for a figure falling between the minimum amount referred to under



6. Long term international assignment to urban locations

paragraph 6.3.2.5 and the host spendable income of paragraph 6.3.2.4) and another portion to be paid in the currency of the home country.

This solution allows, both eni resources and the company, to minimize the risks linked to the exchange rate.

If the host country has a non-convertible currency, or if there are limitations on currency transfers, then a portion of the remuneration may be paid in local currency, with the amount corresponding to the necessary local spending; in calculating these figures, reference will be made to the minimum amounts (ref. paragraph 6.3.2.5).

In the event that the entire remuneration is paid in the local currency, and no adjustments have been made during the year, then, should the local currency be devalued against the currency of the home country at an average annual figure of more than 7%, the company may pay eni resources a compensatory indemnity at the end of the year. This indemnity is to be agreed with eni corporate, and it will normally be calculated on the remuneration for an international assignment after deducting the host spendable income (ref. paragraph 6.3.2.4).

When necessary, the human resources function of eni divisions/companies with a coordination role may use guaranteed fixed exchange rates, to be agreed with eni corporate together with the portion of the remuneration for an international assignment on which these rates are to be applied. The guaranteed rates will be examined concomitantly with the periodic updating of remuneration.

6.3.2.8 Revision of remuneration policies for international assignment

The competent CCOO function submits to the human resources function of eni division/companies with a coordination role the approved remuneration policies and, on an annual basis, the updated reference parameters that usually are effective from January 1st.

Special updates, regarding certain countries and/or specific parameters, may be carried out in the course of the year, using the criteria indicated in the preceding paragraphs.

6.3.2.9 Taxation

Generally, the employment income earned in the host country where eni resources perform their working activity, it is subject to taxation in the same host country.



6. Long term international assignment to urban locations

The tax due in the host country will be determined and paid by the company.

The tax obligation in Italy (tax declaration, payment of any tax due, etc.) of eni resources maintaining their fiscal residency in Italy, does not change due to the international assignment.

Eni resources fiscally resident in Italy, can detract from the Italian tax due what already paid in the host country (tax credit).

The foreign taxation does not impact on the tax position of eni resources on international assignment, in fact, the tax due in the host country as are calculated in the gross salary are a cost for the company and does not affect the individual.

As well as when the work activity is carried out in the home country, even during the international assignment the tax, eventually due in the home country remain on eni resources account.

6.4 Social Security and insurances

6.4.1 Mandatory social security

When it is proved to be possible to continue to making contributions to the social-security institutes in the home country, this represents an advantage for eni resources, whose social-security position will remain unchanged.

When an agreement on social security has been signed by the home country and the host country, the company shall carry out whatever procedures are necessary to allow eni resources to continue making the contributions in their own country, based on the provisions of the agreement. The company also undertakes to contact the relevant authorities and to fulfill whatever obligations are stipulated for the further extension of the contribution period in the home country and exemption from obligatory contributions in the host country. Eni resources registration with the social-security system in the home country takes place with the consent of the resources, expressed in the forms contemplated under the law. In any event, the expense of the contributions in the home country is divided between the company and eni resources according to the procedures stipulated under the legislation and agreements currently in force.

No reimbursement is made for any increased contribution expenses, stemming from the assignment abroad, charged to eni resources under the relevant



6. Long term international assignment to urban locations

legislation. Contribution expenses in the host country will be the responsibility of the company.

6.4.2 Integrative social security

Eni resources, usually, remain registered to the complementary social-security institutes in the home country with a split contribution, between the company and eni resources, in accordance with the procedures stipulated under the agreement. It is not permitted the subscription to complementary pension schemes that may exist in the host companies.

The competent CCOO function defines criteria and methodologies in relation to integrative social security.

6.4.3 Health-care assistance

Under company policy, eni resources, together with eligible accompanying family members, can benefit from health-care assistance in the host country at the level set by the standards of eni.

If bilateral agreement, relating to medical assistance, exists between the home country and the host country, the company shall enable eni resources on international assignment and accompanying family-members to access benefits offered by institutions in the host country.

If medical services provided under bilateral agreements are limited and/or not comparable with those provided in the home country and/or not in line with company standards, the company shall have discretion to provide additional assistance.

In the absence of a bilateral agreement relating to medical assistance between the home country and the host country, the company shall provide eni resources and accompanying family-members with medical services, either directly - through its own facilities or accredited institutions - or indirectly - through the reimbursement of expenses incurred or insurance instruments -.

Where necessary, the company shall arrange for emergency transfer of eni resources on international assignment and accompanying family-members in accordance with company procedures on health assistance matters.



6. Long term international assignment to urban locations

In the case of this last eventuality, the reimbursement shall be set (following presentation of a physician's certificate and spending documentation) within the limits of the benefits guaranteed under eni standards.

The competent CCOO function defines criteria and methodologies in relation to integrative health insurance.

6.4.4 Insurances

During the international assignment, the company provides eni resources with life insurance, as well as insurance against work/not work related injury, , by means of a policy that supplies a capital sum in the case of death or permanent disability, either total or partial.

Any insurance payment will be absorbed, up to the full amount, whatever sums the company is required to pay as civil liability for the reimbursement of damages in favor of eni resources.

The competent CCOO function defines criteria and methodologies in relation to additional insurance.

6.4.5 Remuneration during absence for illness or accident

In case of eni resources absence on account of illness or accident, the remuneration as defined under paragraph 6.3.2, remain unchanged. The remuneration may be paid out for a maximum period of forty five (45) days in each contractual year, and no longer than the expiry date of the assignment. Once the forty five (45) days of illness have elapsed, should eni resources not yet have recovered full physical fitness to work in the host country, the human resources function of eni division/companies with a coordination role may decide to early terminate the international assignment agreement by invoking the relevant contractual clauses. In such cases, the agreement loses its validity, while the working relationship shall continue to be regulated by the original home country labor contract.

The illness must always be substantiated by appropriate medical certification. The company reserves the right to confirm the existence of the illness through its own medical structures or others with whom it has a working relationship. The procedures for reporting the illness are stated in the individual assignment agreement.



6. Long term international assignment to urban locations

6.4.6 Maternity leave

Eni shall support its people on international assignment in the host country in their professional and personal life.

Eni resources who become pregnant during an international assignment shall be eligible for the maternity benefits provided in the home country.

If eni resources, under such circumstances, opt to take up the maternity benefits provided under regulations in the home country, the international assignment agreement shall be terminated by mutual consent as provided for under applicable regulations. In such event, the company shall provide eni resources with a one-off payment equivalent to two (2) months of international assignment specific remuneration.

6.4.7 Paternity leave

In case of paternity, eni resources on international assignment under *single* or *unaccompanied status*, are entitled to a paid leave of five (5) working days for the birth of the child.

What above is not applicable to eni resources on international assignment under *family status*.

The return trip and related expenses (travel allowance) will be at eni resources charge.

6.4.8 Marriage leave

The company shall provide support for eni resources who intend to marry during an international assignment.

Subject to an explicit notification from eni resources of the intention to marry at a scheduled date, the business area human resources function of the host company shall provide paid leave amounting to fifteen (15) calendar days to be benefited within thirty (30) days of the date of the marriage.

The benefit applies to eni resources on international assignments under *single status* as well as those under *unaccompanied* and *family status* when marrying a permanently cohabiting partner.



6. *Long term* international assignment to urban locations

Upon returning from marriage leave, eni resources on international assignment shall submit the marriage certificate to the business area human resources function of the host company.



7. *Short term* international assignment to urban locations

7. International mobility typology: Short term international assignment to urban locations

7.1 Definition and field of application

A short term international assignment to an urban location shall be understood to mean the temporary secondment of eni resources to a subsidiary or associate entity or an entity not belonging to eni group, located in a country (*host country*) other than the country of the habitual place of work (*home country*).

For the duration of the assignment, eni resources on short-term international assignment shall perform work in the *host country* on a continuous and ongoing basis.

This type of assignment generally has the following aims :

- Participation in specific projects
- Company start up
- Integration team pursuant to company acquisitions/sales
- Auditing
- Recruitment
- Trouble-shooting
- Sharing of know-how by eni resources to local personnel (with specific short term objectives)
- Training/career development
- Acquisition of international experience

Generally, at the end of the assignment, eni resources shall resume employment with their *home company* or be reassigned to a different international destination.

Duration

In general, the company provides for the short term international assignment for a period between three (3) and twelve (12) months.

Where business needs require eni resources to remain in the host location for more than the twelve (12) months expected, an international short-term



7. Short term international assignment to urban locations

assignment can be modified to another type of international assignment, in which case the relevant rules will apply.

Assignment status

The international assignment on a short term basis is in single status only, independently of their marital or family status.

7.2 Rules and regulations

7.2.1 Pre assignment

7.2.1.1 Fitness to work

International assignments may take place in host countries with extreme environmental conditions or greatly differing from those of the home country.

The company therefore verifies that eni resources meet the physical requirements necessary for an international assignment.

It shall be the responsibility of the company to provide eni resources with information on compulsory/recommended vaccinations and general medical advice in accordance with the guidelines of competent public institutions and the eni medical department.

Expenses incurred in respect of such examinations, including tests and vaccinations where necessary, are at company charge.

7.2.1.2 Pre – assignment trip

In the event of a short term international assignment, the company makes provision for eni resources to visit the host country prior to the commencement of the actual assignment.

The purpose of the pre-assignment trip shall be to familiarise eni resources with the host country and facilitate acclimatisation by enabling them to confront the personal and logistical conditions associated with the assignment.

The human resource functions of eni divisions/companies with a coordination role shall authorize, where appropriate, a pre-assignment trip, a benefit generally not available in the event that:



7. *Short term* international assignment to urban locations

- a) The company has been present in the host country since a significant time and therefore eni resources can be assured of the necessary assistance;
- b) Eni resources are already familiar with the host country;
- c) reasons of particular urgency associated with the commencement of the international assignment prevent eni resources to carry out the pre-assignment trip.

In case the pre assignment trip is authorized, the business area human resources function of the host company will plan, together with the resources, the different phases of the visit, supplying the information and assistance needed to reach the objectives set.

The overall length of the international pre-assignment trip shall be seven (7) calendar days.

The trip must be arranged and the relevant expenses reimbursed as provided for under the relevant corporate procedures.

7.2.1.3 Visas and permits

The company shall be responsible for the preparation of preliminary documentation for the international assignment (passport issue/renewal, residence permits, health and welfare procedures, etc.) and associated expenses.

Any expenses sustained by eni resources directly, shall be reimbursed.

7.2.1.4 Paid leave

At the commencement of an international assignment, eni resources may request one or two days of paid leave for final arrangements associated with the imminent departure.

7.2.1.5 Leave

At the commencement of an international assignment, any accrued holiday by eni resources must be benefited.

In case, for business reasons, this should not be possible, the human resources of eni division/companies with a coordination role, will pay them in accordance with the company procedures.



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7.2.1.6 Early termination of the lease agreement

In the event that, by reason of an imminent international assignment, eni resources have to early terminate the lease agreement relevant to their current accommodation, the company will reimburse the associated expenses.

Reimbursement shall be subject to submission of the relevant supporting documents, including the lease agreement.

7.2.1.7 Language and cultural training

Company's attention to cross-cultural matters is a crucial aspect of international assignment.

For this purpose, through the human resources function of eni division/companies with a coordination role, prior to international assignment commencement the company plans the attendance of eni resources at training, communication and information events in relation to specific behaviours and customs to be respected in the host country, both in the working and social environment.

Language knowledge is also an important factor for the purposes of working internationally and to establish profitable relationships in and outside the work environment.

For this purpose, eni shall promote language knowledge by arranging specific training events prior to the international assignment.

Language courses may be organised in the home country, or alternatively the host country if the timescale before departure is insufficient for the arrangement of language training.

The maximum duration of the courses shall be sixty (60) hours for individual or collective lessons.

7.2.2 *Start of assignment*

7.2.2.1 Travel Expenses

The company shall directly provide eni resources starting a short term international assignment with an air ticket to reach the host country from the airport closest to their habitual residence in the home country.



7. Short term international assignment to urban locations

In addition to the ticket in kind, the company shall reimburse eni resources for expenses incurred in travelling to the airport closest to their habitual residence, reserving the right to apply the following two alternative options:

- a) reimbursement of documented expenses, subject to approval of the route by the human resources function of eni division/companies with a coordination role in if there is no airport close to eni resources habitual residence;
- b) payment of a flat rate sum calculated by the human resources function of division/companies with a coordination role by agreement with eni corporate functions for eni resources and each accompanying family members.

The expenses incurred in the foreign country are always responsibility of the company.

With reference to the short term international assignment of eni resources within the same regional area²² (origin/destination), the company may, as an alternative to an air ticket, provide a rail ticket for travel to the host country by the fastest means.

Again with reference to a short term international assignment within the same regional area, eni resources shall also be entitled to make the journey using their own car.

In the latter case, the company shall reimburse, to eni resources (and each eligible accompanying family members), a flat-rate equivalent to 50% of the cost of a return economy class air ticket in accordance with the fares applied by the airline credited in the relevant company policies.

7.2.2.2 Class of travel

The human resources function of division/ companies with a coordination role shall inform eni resources commencing a short term international assignment about the travel class to be applied for the initial journey and each return trip to the home country.

The travel class shall be determined on the basis of the number of crossed travel areas²³ (origin/destination) and the category of the eni resources concerned.

²² See Attachment C.

²³ See Attachment B.



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The travel class identified as described above shall be applied for the duration of the assignment, inclusive of return trips to the home country.

In case the journey travel involves internal legs, where possible the same class of travel set for the main trip is applied; otherwise, the company undertakes to provide an equivalent quality standard.

With reference to eni resources assigned within the same regional area²⁴ (origin/destination), the company may provide a first class rail ticket.

7.2.2.3 Transportation of luggage

The company, when beginning a short term international assignment, shall provide support for the transportation of luggage, with reference to the eni resources needs.

The support refers to:

In case of short term international assignment, the company will pay to eni resources, a flat-rate sum to cover excess luggage expenses (Excess Luggage allowance)²⁵ in an amount identified by the competent corporate eni human resources function.

7.2.3 Stay in the host country

7.2.3.1 Applicable contractual arrangements

7.2.3.1.1 International assignment agreement

For the purposes of international assignment of eni resources, a dedicated agreement shall be drawn up according to one of the following options:

- a) "secondment", in which case the holder of the said agreement remains the home company;
- b) employment by the host company on an exclusive basis, usually subject to suspension of the original employment agreement on the basis of an unpaid leave agreement with the home company;
- c) employment by the host company on a non-exclusive basis, subject to the retention of a parallel employment agreement with the home company.

²⁴ See Attachment C.

²⁵ See Attachment F.

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The fundamental elements of such agreement are as follows:

- The agreement is valid for a set period, normally less than twelve (12) months;
- The objectives of the assignment must be indicated;
- At the end of the international assignment, eni resources shall return to work at the location stated in the employment agreement with the home company with all the provisions of said agreement will return in effect again;
- At the end of the international assignment, eni resources seniority shall be recognized as if they had continued to work at the home company;
- The reasons for an early termination of the agreement must be indicated;
- The employer must be indicated.

With regard to the employer, eni resources, normally, continues to work for the home company.

With reference to the specific context the human resources function of eni division/ companies with a coordination role may decide if formalize a specific contract or use the extended business trip institution.

7.2.4.1 Organization of working activity

7.2.4.1.1 Working hours and overtime

Reference is made to [paragraph 6.2.3.2.1](#).

7.2.4.1.2 Leave entitlement

Eni resources on a short term international assignment within the same regional area²⁶ (origin/destination) shall be eligible for a period of annual leave in the host country at least equivalent to their leave entitlement in the home country.

With the aim of ensuring continuity of work in the host country, eni resources on a short term international assignment shall benefit of the leave accrued in occasion of the return trips to the home country, splitting them across a maximum of four (4) periods within the duration of the international assignment.

²⁶ See Attachment C.



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In case eni resources are on a short term international assignment in a host country not in the same regional area of origin, according to particular business requirements, the human resources function of eni division/ companies with a coordination role shall be entitled to provide eni resources with additional annual leave without regard to conditions guaranteed in the home company.

In any case, the total leave entitlement in the course of a short term international assignment shall be subject to an upper limit of six (6) weeks.

Eni resources on a short term international assignment are required to benefit of the total leave entitlement prior to completion of the assignment.

Should local legislation requires to provide a benefit in excess of eni resources entitlement, then this will be taken into consideration when calculating the remuneration, or appropriate recovery will be made.

Eni resources on international assignment are required to benefit of the total leave entitlement prior to completion of the assignment.

Eni resources may not waive their leave entitlement, except under justified circumstances and with authorization from the company.

In such cases, a payment in lieu is made at the end of the international assignment in accordance with company procedure.

7.2.4.1.3 Public holidays

Reference is made to [paragraph 6.2.3.2.3](#).

7.2.4.1.4 Weekly rest

Reference is made to [paragraph 6.2.3.2.4](#).

7.2.5.1 Accommodation

The company shall provide eni resources on short term international assignment with permanent accommodation for the scheduled duration of their stay, on the basis of assessments of the local real estate market, personal security, taxation, relevant regulations, intercompany and/or joint venture agreement, applying one of the following solutions:



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- company guest-house (where applicable) with board and lodging guaranteed in kind by the host facility;
- serviced apartment with kitchen and board expenses at the eni resources charge;
- hotel accommodation at company's charge and board expenses reimbursable to eni resources against evidence / flat rate in accordance with the limits set by the business area human resources function of the host company;
- fully furnished accommodation provided directly or indirectly by the company.

In the event that the company provides eni resources on short term international assignment with a fully furnished accommodation, this can be directly (in kind) or indirectly (subject to the reimbursement of incurred expenses), taking into consideration the local real estate market, personal security, taxation, relevant applicable regulations, etc.

1. In case of international destinations where the direct provision of accommodation is applicable, the company shall enter into a lease agreement and provide eni resources with accommodation free of charge for the duration of the international assignment.

The business area human resource function of the host company shall, in the course of the pre-assignment trip, propose one or more accommodation solutions to eni resources depending on their category.

The accommodation solutions proposed to eni resources shall be appropriate in accordance with corporate regulations in the matter of personal safety.

The company shall be liable for service charges and utility costs, i.e. lighting, gas, water, heating, maintenance (routine/extraordinary), telephone installation/connection, internet (connection and subscriptions) compulsory TV subscriptions, pay-TV subscription (including satellite TV).

Eni resources shall be liable for expenses related to fix line telephone calls.

2. In case of international destinations where reimbursement of accommodation expenses is applicable, eni resources shall enter into a lease agreement in



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their own name for the duration of the international assignment, bear the relevant expenses and apply for reimbursement to the company.

For this purpose, the business area human resources function of the host company shall, in the course of the pre-assignment trip, inform eni resources for the applicable limits to the reimbursement of accommodation expenses in line with their category.

Eni resources shall have an opportunity to investigate one or more accommodation solutions identified through local suppliers proposed by the company and/or autonomously identified. Recourse by eni resources to local suppliers not explicitly proposed by the company shall be subject to prior authorization by the business area human resources function of the host company.

The accommodation solutions identified by eni resources must be evaluated by host company relevant functions according to corporate regulations in the matter of personal safety.

Eni resources shall submit the relevant lease agreement to the business area human resources function of the host company prior to entering into that agreement, for compliance check.

Eni resources shall be required to submit the lease agreement to the business area human resources function of the host company after the signature thereof for the purposes of an application for total or partial reimbursement of the fee and associated charges incurred.

It shall be understood that under no circumstances shall a lease agreement be entered into with third parties in any way related to the beneficiary eni resources.

The company shall be liable for service charges and utility costs, i.e. lighting, gas, water, heating, maintenance (routine/extraordinary), telephone installation/connection, internet (connection and subscriptions) compulsory TV subscriptions, pay-TV subscription (including satellite TV), to be reimbursed subject to the provision of documentary evidence.

The company shall reimburse eni resources for agency fees incurred subject to the provision of documentary evidence if the local suppliers who have provided the service, have been proposed by the company. If instead, local suppliers are autonomously identified by eni resources the reimbursement of agency fees shall



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be subject to the prior approval of the human resources function of the host company.

The company shall reimburse eni resources for expenses related to council tax (and comparable taxation), where applicable.

Eni resources shall be liable for expenses related to fix line telephone calls.

Eni resources subject to the submission of documentary evidence may be reimbursed by the company for expenses incurred for the cleaning of accommodation, subject to a set limit fixed by the business area human resources function of the host company.

Accommodation provision criteria

The company shall provide eni resources on short term international assignment with permanent accommodation – directly or indirectly - sized according to their assignment destination according to the following tables:

For all destinations belonging to: Group 1 – Group 2

CATEGORY	BEDROOMS
Senior/Middle Managers (Dirigenti/Quadri)	1 BEDROOM
Other Categories (Employee, Worker)	1 BEDROOM

For all destinations belonging to: Group 3 – Group 4

CATEGORY	BEDROOMS
Senior/Middle Managers (Dirigenti/Quadri)	2 BEDROOMS
Other Categories (Employee, Worker)	2 BEDROOMS



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If eni resources on short term international assignment are provided by the company with fully furnished accommodation, in general, no further support is provided.

At discretion of the human resources function of eni division/ companies with a coordination role eni resources on short term international assignment may be provided with a one-off initial settlement payment intended to cover the cost of purchasing essential goods.

Eni resources on short term international assignment shall, irrespective of the direct or indirect provision of accommodation by the company in the host country, continue to be liable for the costs of possession and/or ownership of accommodation retained in the home country.

7.2.5.2 Return trips to home country

The company, in addition to the start/end contract, shall provide eni resources on a short term international assignment with return trips to the home country in a number to be set according to the destination of the international assignment belongs or not to the same regional area²⁷ (origin and destination).

- In case eni resources are assigned within the same regional area of origin and destination, the company shall provide a total number of return trips per year equal to nine (9).
- In case eni resources are assigned outside the same regional area of origin and destination, the company shall provide a total number of return trips per year equal to five (5).

Class of travel

Reference is made to [paragraph 7.2.2.2](#).

Assignment within the same regional area

If eni resources assigned within the same regional area (origin/destination) prefer, where logistically sustainable, to travel by own car, the business area human resource function of the host company may reimburse the expenses thereby incurred at a flat-rate equivalent to 50% of the cost of a return economy class air

²⁷ See Attachment C.

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ticket in accordance with the fares applied by the carrier, as per host company policies.

Change of residency

In the event of a change in the place of residence of eni resources during a short term international assignment, the business area human resources function of the host company may, subject to the provision of documentary evidence of the change, revise the route of the return trip accordingly.

The business area human resources function of the host company may, in response to an explicit request to this effect from eni resources, apply a destination other than the place of residence for one or more return trips.

Under no circumstances may the cost of a return trip for a destination other than that of the place of residence exceed the travel cost generally applicable.

Ticket provision – applicable options

With regard to return trips, the company shall make available to eni resources on a short term international assignment a number of different options for the provision of air tickets they are entitled to.

These options, which are not applicable to start and end of the international assignment journeys, are alternatively as follows:

- a) *ticket in kind*: the company provides an air ticket directly and relevant supports;
- b) *travel budget*: the company sets a budget equal to the total value of air tickets eni resources on international assignment are eligible to, from which deducting the cost of journeys to any destination once supporting evidence is provided.

The company reserves the right to disallow one or more of the alternative options to the *ticket in kind*, on the basis of tax and/or employment law provisions applicable in the host country.

The *ticket in kind* option shall be automatically applied.

Eni resources shall, within thirty (30) days of the date of commencement of the international assignment, notify the business area human resources function of the host company of the option selected as an alternative to the *ticket in kind*.



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The choice of an alternative option to the provision of the *ticket in kind* for return trips cannot be modified for the duration of the international assignment.

If eni resources on a short term international assignment selects the *travel budget* option, they may claim the reimbursement of the cost of any travel ticket (air, rail, etc), purchased for any destination from the human resources function of the host company.

The reimbursement shall be made on an annual basis (or calculated pro rata) up to the total value of air tickets eni resources are eligible to.

The reimbursement as such shall be subject to the provision of documentary evidence of ticket purchased.

An application for reimbursement can be submitted to the business area human resources function of the host company irrespective of the accrual/entitlement of leave.

The provision of paid leave for travel time and payment of the travel allowance shall be subject to documentary evidence, as incumbent on eni resources who selected the *ticket in kind* option.

Any amount not spent by eni resources on completion of the international assignment (including extensions) cannot be transferred to a different assignment or encashed.

Travel allowance

With regard to return trips, the company shall pay eni resources on a short term international assignments a travel allowance - €100.00 - for the journey from the place of residence to the departure airport either in the home country or the host country.

Compassionate leave

For serious family reasons (death or serious illness in a spouse/permanently cohabiting partner and/or member of the eni resources family in the first degree in the ascending or descending line and/or a spouse/permanently cohabiting partner of the latter), eni resources on a short term international assignment shall be entitled to apply to the business area human resources function of the host company for paid leave for a period not exceeding five (5) working days.



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The company shall provides, at its cost, eni resources one additional return trip, on top of their contractual entitlement.

7.2.5.3 Travel time

With reference to return trips of eni resources on short term international assignment, the duration of leave shall elapse from the date of arrival in the home country to the date of departure for return to the host country.

The company supports eni resources on international assignments during return trips to the home country by providing one or more days of paid leave²⁸ for each return trip according to the assignment status and the number of travel areas²⁹ to be crossed.

For this purpose, the business area human resources function of the host company shall apply paid leave provisions subject to limits set by the company for each year of international assignment.

The total number of paid leave days to be granted is provided by the competent eni corporate function.

7.2.5.4 Business trips during short term international assignment

During an international assignment, eni resources may be requested, to travel, to an urban location and/or a filed/site, for business reasons outside host destinations on a temporary basis. Under these circumstances, eni resources on a short term international assignment shall travel under business trip.

Travel Policy

The business trips shall in general be governed by the travel policy currently in force in the host company.

The travel policy, currently in force shall incorporate the relevant company procedures according to the regulations in the host country and rules business trip regime including of authorization levels.

²⁸ See Attachment E.

²⁹ See Attachment B.



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Class of travel

The applicable class of travel is, in general, set by the travel policy currently in force in the host company.

The applicable travel class may not correspond to the class applied to eni resources on international assignment for return trips.

The travel class, applicable to eni resources on business trip during a short term international assignment shall be applied as follows:

Areas crossed	CLASS OF TRAVEL (Business trip)		
	Senior Managers (Dirigenti)	Middle Managers (Quadri)	Other categories (Employee, Worker)
0³⁰	Business	Economy	Economy
1	Business	Economy	Economy
2	Business	Business	Economy
3	Business	Business	Economy
4	Business	Business	Economy

Reimbursable expenses

The expenses reimbursable to eni resources on business trip during international assignment shall, in general, be set by the travel policy currently in force in the host company.

The company shall, in general, reimburse the following expenses to eni resources on business trip:

- a) transportation
- b) subsistence expenses (breakfast and two meals)
- c) accommodation (hotel, guest house)
- d) documents required (passports, permits, etc).

³⁰ Travel area of departure and destination.

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For the purposes of reimbursement to eni resources on international assignment of expenses incurred under business trip, the company shall apply two alternative options:

- reimbursement of documented expenses;
- payment of a flat-rate sum, where applicable in the travel policy.

Other reimbursement options may be set by each travel policies of the host companies.

Business trip indemnity

Eni resources on business trip during an international assignment shall not be eligible for specific allowances or comparable provisions under legislation currently in force in the host country.

The specific remuneration provided to eni resources on international assignment is inclusive of allowances for this purpose.

Accommodation

The accommodation options applicable to eni resources on business trip during an international assignment shall, in general, be set by the travel policy currently in force in the host company.

In case of business trip to urban locations, the host company may provide appropriate solutions (i.e. hotel, serviced apartment or guesthouse), depending on duration and destinations.

In case of business trip to site, accommodation shall be provided directly by the hosting company.

Authorization

The authorization levels for business trips of eni resources on international assignment shall, in general, be set by the travel policy currently in force in the host company.

In principle, business trips within the host country shall be authorized by eni resources immediate superior, while business trips to international destinations shall be authorized by the *Managing Director*, *General Manager* or equivalent positions of the host company.



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7.2.5.5 Transportation

The company provides a set of supports for eni resources on a short term international assignment, to promote integration and acclimatization in the host country, including transportation.

In general, support for transportation in the host destination shall be provided to all eni resources on a short term international assignment as described below.

Applicable transportation support

The company support for transportation shall be provided alternatively as follows:

- a) Use of pool cars available in the host country in accordance with the relevant rules;
- b) Reimbursement of the expenses relevant to an annual public transport subscription (bus, train, underground) where no pool cars are available;
- c) Reimbursement of taxi fares up to the cost of an annual public transport subscription;
- d) Transportation allowance only where points a), b) and c) do not apply.

Security – general conditions

The business area human resources function of the host company verifies, with the competent security functions, locally, or at corporate level in liaison with the human resources function of eni division/companies with a coordination role, the local security conditions.

On the basis of such evaluation, the company may prohibit to eni resources on international assignment, in certain host countries, to drive a car due to security reasons, related for example with environmental or logistical conditions, reasons of personal safety, etc.

In such circumstances, the company shall provide for transportation:

- a) for eni *Senior Managers* and *Knowledge Owners* a car with driver for mixed use;
- b) for eni *Middle Managers* and *Employees*, a pool car with driver for mixed use, assigned to a maximum of three (3) of them.



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The options set above, to be provided in host countries where for security reasons driving a car and using public or private transport shall be prohibited to eni on short term international assignment, are to be regarded as an alternative to the standard approach.

7.2.5.6 Language, cross – cultural training and subscriptions

Reference is made to [paragraph 6.2.3.13](#).

7.3 Remuneration

Eni resources on short term international assignment receive supplementary remuneration, of a variable nature, in addition to the base salary, similar to that received for long term assignments and calculated pro rata on the basis of the months number of the assignment during the year.

The competent CCOO function is responsible for the approval and emission, usually on a yearly basis, of the criteria and methodologies defining the financial treatment.

It is made reference to chapter 6 [paragraph 6.3](#) and subsequent for the specific applicable variables. As a rule, in consideration of the fact that the short term assignment is on "single status", it is not recognized the cost of living differential (substituted by the *living allowance* as highlighted in paragraph 7.3.1).

7.3.1 Minimum amount paid out in the local currency in the host country

The minimum amount paid in local currency is the sum needed to purchase a set of goods and services (shopping basket) in the host country. It is paid only for the days on which eni resources are actually present in the host country.

The value for the minimum amount is indicated annually by eni corporate. The sum varies on the basis of the logistical arrangement and the local corporate organization. The figures for the minimum amounts are updated when the level of prices rises by more than 10% compared to the most recent revision.

7.3.2 Exchange Rates, place and currency of payment

Reference is made to [paragraph 6.3.2.7](#).



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7.3.3 Taxation

Reference is made to [paragraph 6.3.2.9](#).

7.4 Social security and insurances

7.4.1 Mandatory- Integrative social security

Reference is made to [paragraph 6.4.1](#) and [paragraph 6.4.2](#).

7.4.2 Health-care assistance

Reference is made to [paragraph 6.4.3](#).

7.4.3 Insurances

Reference is made to [paragraph 6.4.4](#).

7.4.4 Remuneration during absence for illness or accident

In case of eni resources absence on account of illness or accident, the remuneration remain unchanged. The remuneration may be paid out for a maximum period of fifteen (15) and not beyond the expiry date of the assignment. Once the fifteen (15) days of illness have elapsed, should eni resources not yet have recovered full physical fitness to work in the host country, the human resources function of eni division/companies with a coordination role may decide to early terminate the international assignment agreement by invoking the relevant contractual clauses. In such cases, the agreement loses its validity, while the working relationship shall continue to be regulated by the original home country labor contract.

The illness must always be substantiated by appropriate medical certification. The company reserves the right to confirm the existence of the illness through its own medical structures or others with whom it has a working relationship. The procedures for reporting the illness are stated in the individual assignment agreement.

7.4.5 Maternity, Paternity and Marriage leave

Reference is made to paragraphs [6.4.6](#); [6.4.7](#); [6.4.8](#).



8. International mobility typology: Localization

8.1 Definition and field of application

In accordance with the timelines provided by the processes of planning and programming, the company evaluates the "localization" of positions in its permanent structures already covered by eni resources in long-term international assignments, providing that these may be covered in the future by people eni permanently role in the structures themselves.

With particular reference to permanent positions held by eni resources on long term international assignment, in countries belonging to Western Europe (as of today, Italy, France, Spain, Portugal, UK, Ireland, Germany, Austria, Switzerland, The Netherlands, Belgium, Greece, Norway) and Unites States, the company formalizes such evaluation at the end of the international assignment of eni resources which eventually fill them.

Within the termination of eni resources international assignment - usually equal to twenty-four (24) months -who hold the positions referred above, the company starts the formal process of evaluation which concludes with a joint indication, between the competent human resources function and the business line functions, with respect to the possible localization of the position in question.

In case of localization of a position already held by eni resources on long term international assignment, the company reserves the right to propose to the same eni resources covering such positions, a redefinition of the terms and conditions of the assignment, until the transfer to a permanent employee of the host company.

The change from eni resources on international assignment to eni resources permanently employed by the host company implies the mutual termination of the employment agreement in force with the home company and the subscription of a new employment agreement with the host company.

Eni resources on international assignment the company submitted a "localization" proposal to, may either accept it, resume their employment with the home company or be reassigned to another host country.

8.2 Rules and regulations

In case the formal evaluation process indicates the "localization" of the position, the company reserves the right to notify eni resources involved. In particular the



company reserves the right to notify eni resources on international assignment of the forthcoming "localization" of the position they held in the host company, no later than ninety (90) days from the natural termination of the international assignment.

Eni resources may either accept or not the "localization" proposal.

In case the "localization" proposal is accepted by eni resources, their status from being on international assignment will change into *home national* where local legislation is applied.

It is understood that, in case of not acceptance, by eni resources, of the "localization" proposal, they will resume their employment with the home company or be reassigned to another host country.

8.3 Remuneration

The remuneration is set in accordance with labour law and possible collective bargaining agreements in force in the host country, as well as the remuneration levels, provided by eni corporate function, with reference to the labour market of the host country.

As a consequence, the remuneration provided for international assignment ceases to apply.

The human resources function of the division/companies with a coordination role, taking into consideration the criteria and the parameters of the local market given by the competent CCOO function, define the applicable remuneration for eni resources who have accepted the "localization" proposal.

The remuneration proposal takes into account any standard provisions relevant to relocation, as set by the competent eni corporate human resources function or, specified by labour law of the host country.

The competent CCOO function is responsible for the approval and release, usually on a yearly basis, of the criteria and methodologies defining the remuneration.

8.4 Social security and insurances

In the event of a "localization", the public and, where exists, the supplementary social-security systems of the country in which the new place of work is located.



In general, with the subscription of the new employment agreement, all social-security obligations and procedures in the home country will cease.

The company reserves the right to assess the social security and insurance status of eni resources on international assignment receivers of a localization proposal, where there are no less than five (5) years from reaching the retirement age in the country of origin.

8.5 Supportive intervention to the localization

In relation with the termination of the conditions expressed in the expatriate contract, the company may recognize some financial support during the initial phase of the localization; in particular with reference to:

- **Schooling:** in order to guarantee the continuity of the scholastic curriculum of the children, the company may reimburse the documented school expenses, up to 2 years from the moment the localization initially took place, within the set spending ceiling as defined in the international mobility policy;
- **Housing:** a phase – down process, articulated in 24 months, of the housing allowance contribution with the payment of a lump-sum amount equal to 100% for the 1st year and 50% for the 2nd year.

With regard to the calculation of the one off payment (if applicable) at the moment the localization takes place, some contractual applicable dues may be included (e.g. return home still due, monthly payment, etc.).



9. International mobility typology: Virtual assignment

9.1 Definition and field of application

A virtual assignment is defined as a situation in which eni resources, without modifying their place of work, nevertheless fills specific roles in an organizational structure in a country other than that of his/her usual place of employment. This leads to frequent trips abroad in order to maintain ongoing contact with the offices in which the operations are performed.

The duration of the assignment may be short-term or medium term, up to a maximum period of two years.

9.2 Rules and regulations

The rules and regulations are those in force at the home company, even when eni resources are on a trip abroad.

9.2.1 Contract terms

The agreement must be formalized by means of a side-letter indicating:

- The role and position within the structure abroad
- The duration
- The remuneration
- The objectives to be reached

9.3 Remuneration

Reimbursement of the expenses incurred while abroad is made either as a lump-sum payment or on the basis of a list of documented expenses, together with the payment of any indemnities due, in accordance with the rules and regulations of the home company.

In addition, a one-time payment will be made at the start of the assignment.

The competent CCOO function is responsible for the approval and emission, usually on a yearly basis, of the criteria and methodologies defining the financial treatment.



10. Exception management

International mobility has a full set of needs and specificness, sometimes of difficult management.

An approach that includes regulations and then, in an organic and structured process, the management and delivery of services to support eni resources in the various stages of an international assignment (pre assignment, stay in the host country and return to the home country), must be foreseen. With the intention of prevent and minimize as much as possible situations in which an ad hoc solutions is adopted, it is appropriate, for a standard and integrated management, to supplement the forecasting approach by the exception management.

Exception management authorization process

in order to guarantee consistency of treatment for all resources on International assignment, the authorization to derogate from the Operating Instruction must be requested to the competent eni corporate human resources function that will evaluate each single case in liaison with the human resources function of eni division/companies with a coordination role.

Therefore, it will not be possible for line managers, business area human resources function of the host company or any other function eventually involved, to act under exception to the policy without a previous authorization.

Exception management request

A specific form (Policy Exception Request Form)³¹ must be filled by the business area human resources function of the host company that will forward it to the human resources function of eni division/companies with a coordination role that, if deemed appropriate the exceptions condition will inform the competent eni corporate human resources function for further evaluations together with an interdivisional decisional committee formed by all human resources function of eni division/companies with a coordination role.

³¹ Attachment M.

11. Updating responsibility

The functions and the positions involved in the activities disciplined in the present document are responsible for the surveying of the operational company happenings that implies the necessity to maintain up to date the present document.

The above mentioned activities are reported to the function POLRES that will assure the coordination of the updating activity of the document.



12. Archiving, filing and traceability of the documentation

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The functions and the positions involved in the activities disciplined in the present document will assure, each for its competence and via the systems utilized, the archiving, filing and traceability of the documentation produced, in paper and/or in electronic format, in order to make possible the reconstruction of the different phases of the process.



Attachments

Attachment A –	International destinations - Group classification
Attachment B –	Travel areas classification
Attachment C –	Regional Areas classification
Attachment D –	Travel days – long term international assignment
Attachment E –	Travel day – short term international assignment
Attachment F –	Lump sum reimbursement for excess luggage - shipment
Attachment G –	Car levels
Attachment H –	Transportation allowance
Attachment L –	International Assignment Extension Request Form
Attachment M –	OPI Exception Request Form