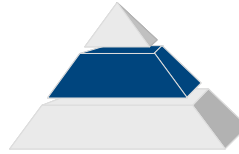




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SNAM-PRO-004-R02

Process: Internal Audit

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Sub-Process: Report Management

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## ANONYMOUS AND NON-ANONYMOUS REPORTS RECEIVED BY SNAM AND ITS SUBSIDIARIES

Issue date: 20 December 2013

Effective date: 20 December 2013

Drafted by

MOSER

PIANORG

Checked by

ALESOC

INTAU

PAFC

HRS

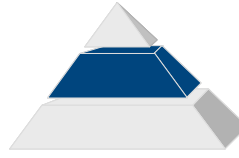
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Approved by

CEO



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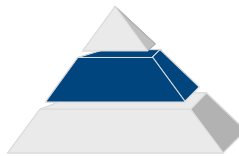
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## 1. OBJECTIVE

This procedure is aimed at governing the process associated with the receipt, analysis and processing of the reports sent or transmitted by any party, including those that are confidential or anonymous.

This procedure is in compliance with the provisions laid down by the Organisational, Management and Control Model pursuant to Legislative Decree no. 231 of 2001, by the Snam Anti-Corruption Procedure, for which it serves as a regulatory support tool, and by the regulations on the Corporate Reporting Control System.

## 2. SCOPE OF APPLICATION

This procedure applies:

- to Snam S.p.A. and its Subsidiaries as part of the management and control activities exercised by Snam;
- to the reports received by Snam and/or by its subsidiaries operating in Italy and/or abroad.

The Subsidiaries undertake to issue, within 60 days, wherever necessary and in coordination with the departments in charge of drafting this document, special supplementary documents in relation to their specific areas of competence, with sole reference to aspects of an organisational nature and without prejudice to the principles, rules and guidelines set forth by Snam regulations.

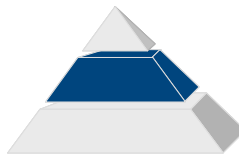
Snam will also use its influence, as far as is reasonable according to the circumstances, to ensure that companies, whether Italian or foreign, in which Snam subsidiaries have non-controlling interests, meet the standards set out in this Procedure, adopting and maintaining an adequate internal control system, as required under the Anti-Corruption Laws.

The report management and related data processing for privacy purposes is carried out by Snam S.p.A., including in the interest of its subsidiaries, in compliance with the principles of proper business management of the same subsidiaries whilst respecting their decision-making independence and in observance of the regulations in force and the internal privacy policy, thereby also fulfilling the confidentiality requirements underlying the performance of preliminary investigation activities.

This procedure is part of the Anti-Corruption regulatory instruments of the Snam Group, as provided for by the SNAM-PRO-100 Anti-Corruption Procedure.



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### 3. REFERENCES

The main internal and external regulatory principles referred to by this procedure are set out below.

#### Internal

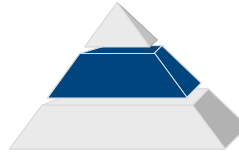
- Snam Code of Ethics;
- Snam Model 231;
- Corporate System Framework;
- SNAM-PRO-100 "Anti-Corruption" Procedure;
- Guidelines of Snam Board of Directors on the subject of Internal Audit activities;
- regulatory instruments relating to the "Corporate Reporting Control System";
- SNAM-PRO-010 "Obligations pursuant to Legislative Decree 196/03: *Personal data protection code*";
- Control and Risk Committee Regulation;
- any regulatory instrument that updates and/or supplements the above references.

#### External

- Article 2408 of the Italian Civil Code;
- Articles 149, 150 and 151 of Legislative Decree No. 58 of 24 February 1998, Consolidated Finance Act;
- Article 6.2.d) of Legislative Decree No. 231 of 8 June 2001;
- Code of Conduct of Borsa Italiana;
- Consob Communication No. DAC/RM/97001574 of 20 February 1997;
- Legislative Decree No. 196 of 30 June 2003, "Personal data protection code";
- Article 6.2.d) of Legislative Decree No. 231 of 8 June 2001, for the reporting requirements relating to the Supervisory Body with reference to reports concerning the "Organisational, Management and Control Model pursuant to Legislative Decree No. 231 of 2001";
- Legislative Decree No. 58/98 (Consolidated Finance Act - TUF), Article 154-bis, as subsequently amended;
- Law No. 262 of 28 December 2005, "Savings protection and rules governing financial markets";
- *Coso Report – Internal Control System: A reference integrated model for business risk management*, for the purpose of assigning the final responsibility of the ICS (Internal Control System) and the related monitoring to Senior Management, which takes control thereof and approves it.
- Italian Criminal Code;
- Legislative Decree 231/2001;
- Law No. 190 of 2012;
- the Foreign Corrupt Practices Act (FCPA) issued by the United States;
- the UK Bribery Act issued by the United Kingdom;



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- the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions;
- the United Nations Convention against Corruption;
- other public and commercial anti-corruption legislation applicable worldwide and international anti-corruption treaties;
- case-law guidelines.

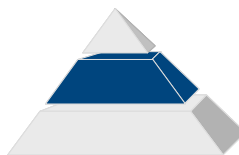
#### 4. DEFINITIONS, ABBREVIATIONS AND ACRONYMS

For the purposes of this procedure, the terms set out below shall have the following meanings:

- **Business Partner:** any non-dependent third party that receives or provides products or services to/from the Snam Group, or which acts on behalf of Snam, or which is likely to have Significant Contact in performing its task on behalf of Snam (e.g. Joint Ventures, Intermediaries, Consultants, agents, franchisees, etc.).
- **Notifications Committee:** this comprises the Head of Legal, Corporate Affairs and Compliance (ALESOC), the Head of Human Resources & Security (HRS) and the Head of Internal Audit (INTAU). For reports relating to "significant events", the Notifications Committee is supplemented by the Head of Planning, Administration, Finance and Control (PAFC).
- **Snam Group Personnel:** directors, executives, members of corporate bodies and management, and employees of a Snam Group Company.
- **Filing proposal:** this is the final stage of the report management process; it refers to all reports received at the end of the preliminary investigation activities.
- **Report:** any notification relating to possible violations, conduct and practices that are not in compliance with the Snam Code of Ethics and/or that may cause damage or prejudice to Snam, including to its reputation, which can be referred to Snam Group Personnel or Third Parties and linked to one of the following issues:
  - **Internal Control System;**
  - **other issues** (violation of the Snam Code of Ethics, administrative liability of companies pursuant to Legislative Decree No. 231/2001, HSE, mobbing, security, anti-corruption, violation of business ethics, etc.).
- **Subsidiary:** any entity directly or indirectly controlled (in accordance with International Accounting Standards – IFRS 10 "Consolidated Financial Statements", as amended and supplemented) by Snam or by a Subsidiary, as the case may be, in Italy or abroad.



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Any reports falling outside the scope of the aforesaid cases do not fall within the scope of application of this procedure and will be passed on the relevant company departments, in accordance with their specific powers<sup>1</sup>.

- **Anonymous report:** a report where the reporting party's general details are not specified and cannot be unambiguously identified.
- **Report in "bad faith":** a report without grounds, submitted for the purpose of damaging or causing prejudice to the person and/or company being reported.
- **Detailed report:** a report that makes it possible to identify reasonably sufficient factual elements to launch a preliminary investigation (offence committed, reference period and amount if applicable, reasons for and purposes of the offence, company concerned, people/units involved, control system irregularity, etc.).

With regard to this type of report, the Notifications Committee evaluates whether, with the investigation instruments available:

- (i) it is possible to obtain useful findings (verifiable detailed report), or
- (ii) it is not possible to obtain useful findings (non-verifiable detailed report).

- **Report relating to significant events:** report on operating irregularities and/or frauds:
  - a report whose estimated impact on the financial statements of Snam and/or its subsidiaries is equal to or greater than 20% of the "materiality threshold" defined for the purposes of the "Corporate Reporting Control System", and/or concerning the members of Snam corporate bodies, "senior managers"<sup>2</sup> of Snam S.p.A and its subsidiaries. The relevance of such reports is determined in agreement with the Head of PAFC;
  - and/or that the "Notifications Committee" deems to have a significant impact on the Internal Control System.
- **HSE issues:** health, safety, environment and public safety protection issues.
- **Third Parties:** external entities in relations of interest with Snam (e.g. partners, clients, suppliers, Snam independent auditors, consultants, contractors and stakeholders in general).

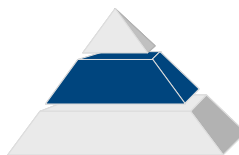
## 5. DESCRIPTION OF THE PROCESS

<sup>1</sup> For example, reports relating to commercial activities (e.g. billing claims).

<sup>2</sup> Persons reporting directly to the Chief Executive Officer of Snam and Chief Executive Officers of the subsidiaries.



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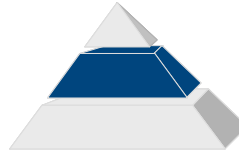
## 5.1 General principles

- Internal Control System: Snam, as provided for by its Code of Ethics, undertakes to promote and maintain an adequate internal control system, to be understood as all the necessary or useful tools for addressing, managing and checking activities in the company, aimed at ensuring compliance with corporate laws and procedures, protecting corporate assets, efficiently managing activities, and providing precise and complete accounting and financial information. The responsibility for implementing an efficient internal control system is shared at all levels of Snam's organisational structure. Consequently, all Snam's Personnel, according to their functions and responsibilities, are involved in designing and actively participating in the correct functioning of the internal control system.
- Snam promotes the dissemination, at every level of its organisation, of a culture and procedures characterised by awareness of the existence of controls and by an informed and voluntary control-oriented mentality; consequently, Snam's management, firstly, and in any case all Snam Group's Personnel, shall contribute to and participate in Snam's internal control system and, with a positive attitude, involve its contractors in this respect<sup>3</sup>.
- Independence and professionalism of internal audit activities: the Internal Audit department conducts its activities ensuring that the necessary conditions of independence and due professional objectivity, competence and diligence are maintained, as set out in the international standards for the Internal Audit professional practice and code of ethics issued by the Institute of Internal Auditors (IIA), as well as in the Snam Code of Ethics.
- Anonymity guarantee: all organisational units/positions of Snam S.p.A. and of the related subsidiaries concerned with the receipt and processing of reports are required to guarantee the utmost confidentiality and anonymity of the reporting parties, and to this end, they must use suitable communication criteria and methods to ensure the integrity of the people mentioned in the reports, as well as the anonymity of the reporting parties, so as to prevent the latter from being subject to any form of retaliation. The aforesaid information may be disclosed by INTAU, according to the process set out hereunder, (i) to the Notifications Committee, as well as (ii) to the senior positions of the business areas affected by the report and (iii) to the Line organisational positions in charge of conducting the relevant investigations, solely in those cases where the knowledge thereof is crucial in order to understand the events reported and/or in order to perform the necessary inspections.
- Protection of reports "in bad faith": Snam asks that Snam Group Personnel, at every level, cooperate in maintaining a climate of mutual respect for a

<sup>3</sup> Snam Code of Ethics – Chapter III – paragraph 1



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person's dignity, honour and reputation. Snam will do its best to prevent attitudes that might be considered offensive, discriminatory or abusive."<sup>4</sup> Therefore, Snam and its Subsidiaries ensure adequate protection against any reports "in bad faith", by reprimanding any such conduct and notifying the entities/companies in the event of ascertained "bad faith".

## 5.2 Channels of communication

In order to make it easier to receive the reports, Snam will set up all possible channels of communication, as specified in Annex 1.

In addition to Snam, the Subsidiaries also make reference to such channels.

The set-up and maintenance of the aforesaid channels of communication is ensured by the Internal Audit Unit<sup>5</sup>.

Anyone<sup>6</sup> who receives a report coming from outside the required channels must promptly send the original copy of the same to INTAU, thereby using the utmost confidentiality criteria necessary to protect the integrity of any reported persons and the effectiveness of the investigations. For the purpose of performing the necessary evaluations, INTAU must also receive the documentation, if any, pertaining to the reported events, as well as the outcome of any investigations already conducted on the matter.

Snam's Internal Audit department is responsible for the related activities of investigating and reporting to the corporate Control Bodies, as described in paragraph 5.4 below.

## 5.3 Investigation

INTAU ensures that the necessary investigations are conducted with regard to the reported events through one or more of the following activities, ensuring that such stages are carried out as quickly as possible, whilst guaranteeing the completeness and accuracy of the investigation activities:

1. Preliminary investigation;
2. Investigation;
3. Audit;
4. Corrective action monitoring.

<sup>4</sup> Snam Code of Ethics, chapter II, paragraph 5.1.

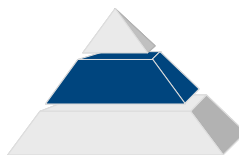
<sup>5</sup> This is without prejudice to the "dedicated information channels" established pursuant to Model 231 (paragraph 3.2.2). INTAU and the Supervisory Bodies ensure the mutual transmission of the Reports received within their purview.

<sup>6</sup> Sam Group Personnel, Supervisory Bodies, Independent Auditors and any other Business Partner.





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### 5.3.1. Preliminary investigation

Upon receipt of the reports:

#### **INTAU:**

- a) proceeds to open the "Reports files" and enters them in the "Report management, monitoring and reporting system"<sup>7</sup>;
- b) sends the reports to the Notifications Committee.

#### **The Notifications Committee:**

given that, in order to perform the evaluations referred to in this paragraph, it may conduct its investigations directly at the company facilities concerned or with the people involved,

- a) classifies the reports, according to their content, as belonging to the "Internal Control System" or "Other issues" categories;
- b) examines the reports and proposes the filing: (i) of any generic and/or insufficiently detailed reports, (ii) of any reports that are clearly without grounds or "in bad faith"<sup>8</sup>, as well as (iii) of all reports that have already been subject to specific investigation activities in the past where the preliminary investigations conducted do not give rise to new information such as to make it necessary to conduct further investigation activities;
- c) identifies, from among the "detailed reports", those for which, with the investigation instruments available, the launch of an investigation (i) is deemed to be suitable to provide findings on the events reported ("verifiable detailed reports"), or (ii) does not make it possible to obtain any useful findings ("non-verifiable detailed reports");
- d) sends the "non-verifiable detailed reports" to the line units concerned, together with any recommendations, if applicable, on any actions to take.

In the event of reports pertaining to a committee member and/or to any activities for which the same is responsible, the said member will refrain from participating in the analysis and investigations.

#### In relation to "verifiable detailed reports": **INTAU**

- a) sends the reports classified as "Other issues" and relating to possible violations of the Code of Ethics or to the administrative liability of companies pursuant to Legislative Decree No. 231/2001 to the competent Supervisory Bodies, in the capacity of Supervisors of the Code of Ethics, which promote the most appropriate investigations, evaluate the related findings and notify INTAU of their filing, thereby ensuring the reporting flows established by "Model 231";

<sup>7</sup> During this stage, INTAU protocols the original copy of the reports (see also paragraph 7, "Filing, storage and traceability", below).

<sup>8</sup> Without prejudice to, for the latter, the action set out in paragraph 5.5, "*Disciplinary Measures*", below.



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- b) reports the opening of the reports files relating to Internal Control System issues (i) to the competent senior management of Snam and its subsidiaries (ii) and to the Anti-Corruption Lawyer for the relevant evaluations in its capacity of unit in charge of legal assistance;
- c) on the matter of internal control system for the purposes of the Anti-Corruption Procedure;
- d) proceeds to enter the information contained in the "Reports files" in the "Report management, monitoring and reporting system".

In the event of "verifiable detailed reports" belonging to the "significant events" category, INTAU will promptly report to the Notifications Committee, supplemented where necessary by the Head of PAFC, on the first investigations conducted, and to the Supervisory Body for any issues within its purview<sup>9</sup>.

The preliminary investigation activities pertaining to the reported events which are being investigated by public authorities, as well as the transmission of audit reports to the Judicial Authority, are subject to prior evaluation by the Head of ALESOC.

### 5.3.2. Investigation

The investigation is aimed at conducting targeted inspections on "verifiable detailed reports" which make it possible to identify, analyse and evaluate any elements that might confirm whether the reported events are well-founded. INTAU ensures the performance of the necessary inspections: either directly, at the concerned company facilities (lines), or through line personnel in possession of an adequate seniority level that may be identified by the senior management of Snam or its subsidiaries, and acquires the necessary information elements to perform the evaluations. During this stage, the Head of INTAU evaluates whether or not to activate a "spot" audit (see paragraph 5.3.3.), notifying the Chief Executive Officer and the control bodies of Snam.

At the end of the investigations, INTAU prepares the filing proposal for the Notifications Committee, which may:

- approve its inclusion in the "Quarterly Statements on Reports"<sup>10</sup>
- request further investigations/in-depth examinations<sup>11</sup>.

Having obtained the positive opinion of the Notifications Committee on the filing proposals, INTAU enters them in the "Quarterly Statements on Reports".

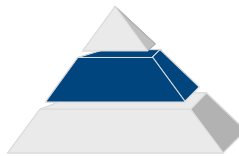
<sup>9</sup> For the purposes of this document, reference is always made to the competent Supervisory Body for each Company.

<sup>10</sup> The flows relating to the "Quarterly Statements on Reports" are described in detail in paragraph 5.4 of this Procedure.

<sup>11</sup> Once the further investigations/in-depth examinations have been carried out, the flow of the activities resumes from point 5.3.2.



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The Quarterly Statements are subject to the review of the Supervisory Body, which, for "issues pertaining to the administrative liability of companies pursuant to Legislative Decree 231/01", may ask INTAU to conduct further investigations or activate a "spot" audit (see paragraph 5.3.3.).

If the report is related to "HSE Issues", the requested investigation falls within the purview of the HSEQ Department of Snam, which: i) promotes and coordinates the most appropriate investigations, including by relying on the HSE departments of the relevant companies, in line with the applicable company regulations, and ii) evaluates the related findings.

The HSEQ department of Snam notifies the Internal Audit department of such findings, for the purposes of the "Quarterly Statements on Reports", without prejudice to the reporting system provided for by the relevant Management Systems and company regulations.

For the reports relating to "HSE Issues", following the related findings, INTAU supplements the File with the relevant outcomes and submits it to the Notifications Committee for filing information purposes.

### 5.3.3 Audit

The aim of the audit activities on the reports is to proceed with specific investigations, analyses and evaluations in order to ascertain whether the reported events are well-founded, as well as to formulate any recommendations on the necessary corrective action to take on the company areas/processes concerned by the report, in relation to which the managers prepare a specific plan of action.

The audit activities carried out on the reports<sup>12</sup> are conducted by INTAU with priority over other audits included in the Annual Plan, by taking into account the principles and methods of performance governed by the reference regulatory framework on the subject of Internal Audit Activities<sup>13</sup>.

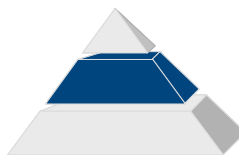
The said audits are evaluated by the Head of INTAU and distributed in compliance with the provisions laid down by the afore-mentioned reference regulatory framework.

<sup>12</sup> INTAU launches the investigation into the content of the reports through an audit and proceeds to conduct a preliminary check aimed at verifying whether an audit has been planned/is underway on the activity concerned by the report; i) in the event of a negative outcome, it initiates a spot audit or, if compatible with the time schedule, it enters the audit in the plan for the following year; ii) in the event of a positive outcome, it evaluates whether it is possible to include the content review of the reports in the planned audit, taking into account the relevance of the statements contained in the reports to the scope of the planned audit and the number/volume of the reports to be examined.

<sup>13</sup> "Guidelines of Snam Board of Directors on the subject of Internal Audit activities".



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Following the examination by Snam Control and Supervisory Bodies of the audit reports issued following the reports, INTAU supplements the File with the relevant outcomes and submits it to the Notifications Committee for filing information purposes.

### 5.3.4 Corrective action monitoring

If the investigation and/or audit stages give rise to corrective actions on the internal control system<sup>14</sup>, the management of the areas/processes under examination are responsible for preparing a corrective action plan aimed at removing the critical issues found. INTAU monitors the related implementation.

## 5.4 Reporting

INTAU ensures the preparation of quarterly statements on reports.

The statements contain files of any "open" reports in the reference quarter, as well as any reports subject to "filing proposals" relating to reports received in the same quarter and/or resulting from previous periods<sup>15</sup>.

The statements are sent to:

- the Chairman of Snam;
- the CEO of Snam;
- Snam Board of Statutory Auditors;
- Control and Risk Committee;
- Snam Independent auditors;
- Snam Anti-Corruption Lawyer;
- Supervisory Body;
- Snam Head of PAFC.

With reference to the reports relating to the subsidiaries, the statements, insofar as relevant, are sent to the Chief Executive Officers of each subsidiary concerned, as well as to the related Control and Supervisory Bodies<sup>16</sup>.

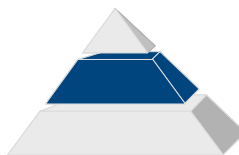
<sup>14</sup> The corrective actions arising following the reports may also relate, apart from the improvement of the internal control system, to management/disciplinary actions against employees and/or management actions against third parties.

<sup>15</sup> The filing proposals also include files containing reports proposed to be filed away, as well as any detailed reports for which it was not deemed necessary to launch an investigation, with an indication of the reasons behind the decision and suggestions on any alternative measures to be taken. The quarterly statements on reports also include the reports pertaining to subsidiaries.

<sup>16</sup> The information is provided as part of the control and supervisory duties of said Bodies. The investigations conducted by Snam Internal Audit do not modify the prerogatives and independence typical of the Control and Supervisory Bodies of the company concerned pursuant to company regulations and legal provisions. For "issues pertaining to the administrative liability of companies pursuant to Legislative Decree 231/2001", as set forth by paragraph 3.3 of Model 231, "the Supervisory Bodies of the subsidiaries, where necessary, may resort to external resources for the performance of the inspections" to the extent that they deem them necessary in accordance with the "independent powers of initiative and control" to which they are entitled pursuant to Article 6, paragraph 1 lett. b) of Legislative Decree 231/2001.



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## 5.5 Disciplinary measures

Snam will make every reasonable effort to prevent any conduct that violates the Anti-Corruption Laws and/or this Procedure, and to put a stop to and sanction any conduct to the contrary by Snam Group Personnel.

With reference to the application of this Procedure, if the outcomes of the investigation and/or audit stages:

- give rise to objective elements proving the "bad faith" of the entity and/or company that has submitted the report, the Notifications Committee, on the proposal of the HRS unit, decides on any measures to be taken against the same, monitors the implementation thereof and ensures that the entity and/or company reported is promptly notified;
- highlight any alleged unlawful or irregular conduct by one or more Snam employees, INTAU submits the findings of the investigations to the Head of HRS for the subsequent activities to be carried out by the personnel department, which:
  - initiates the procedure by collecting the data and information pertaining to the employees involved from the units/companies and checks with the same as to the presence of any damage caused to the Company;
  - examines the possible legal and/or contractual and/or internal procedure violations (including of Snam Code of Ethics and Model 231), with the aid of the relevant legal department, within the latter's purview.

In the event that the alleged unlawful conduct is found not to give rise to disciplinary measures, the Personnel Department prepares a filing proposal and provides notice thereof:

- to the Head of HRS;
- to the Head of ALESOC;
- to the Head of INTAU.

In the event that the alleged unlawful conduct is found to give rise to disciplinary measures, the Personnel Department evaluates the seriousness of the conduct and formulates a proposal for the appropriate organisational/management actions. The proposal highlights the damage caused to the Company or the related estimate.

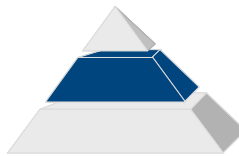
The Personnel Department proceeds to launch the disciplinary measures, thereby providing timely notice of the outcomes to ALESOC.

In the event that the actions put in place imply or result in the termination of the employee's work contract, ALESOC evaluates the necessary measures vis-à-vis the competent Judicial Authorities and any legal action to be implemented and carried out in order to protect Snam's interests.

## 5.6 Data controller and supervisor for privacy purposes



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The "Controller" of the personal data relating to this Procedure (Article 4, paragraph 1, lett. f, and Article 28 of the Privacy Code) is identified in the legal entity (Snam S.p.A. or each of Snam's subsidiaries in relation to the ownership of the contracts to which the data refer), in compliance with the SNAM-PRO-010 "Obligations pursuant to Legislative Decree 196/03: *Personal data protection code*".

The "Supervisor" of the data relating to the reports (Article 29 of the Privacy Code) is identified as the head of the INTAU unit in charge of managing the reports, by virtue of the deed of appointment issued by the "Compliance Manager", in compliance with the rules set forth by SNAM-PRO-010. The Manager processes the data in compliance with the regulations currently in force and on the basis of the instructions received by the data controller.

The data controllers must send immediately and, in any event, without delay, the reports received by Snam (INTAU), in accordance with the forms and methods set forth by this Procedure.

## 6. DISTRIBUTION, STORAGE AND ACCESS TO DOCUMENTS

The units and positions involved in the activities governed by this document ensure, each within its specific purview and including through the information systems used, the traceability of the data and information and see to the storage and filing of the relevant documentation, whether in hard copy or electronic format, in such a way as to allow the reconstruction of the different stages of the process itself.

Anyone who receives a report outside of the channels envisaged by this procedure is required to send it to INTAU, together with any annexes. In order to ensure the management and traceability of the reports and the related preliminary investigation activities, INTAU prepares and updates the "Report management monitoring and reporting system", where it records the Reports files, thereby ensuring that all the related supporting documentation is filed away.

To this end, INTAU guarantees the storage of the original report documentation in special paper/IT archives with the highest security/confidentiality standards.

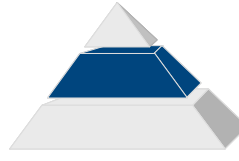
The original documentation, whether in hard copy or electronic format, must be stored for at least 10 years.

The paperwork relating to the audits concerning the reports is stored in the general INTAU archive.

The processing of the personal data belonging to the people involved and/or mentioned in the reports is protected pursuant to the current laws and the company procedures on privacy protection.



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This Procedure is intended to be distributed as widely as possible. To this end, it is delivered or disclosed:

- to every member of the Board of Directors and Statutory Board of Auditors of Snam and of its subsidiaries;
- to every member of the Supervisory Body of Snam and of its subsidiaries, including in the capacity of Supervisors of the Code of Ethics;
- to every employee of Snam and of its subsidiaries by being affixed in the areas dedicated to corporate communications.

This Procedure is also published on the intranet and internet sites of Snam and its subsidiaries.

The places and/or methods for storing this documentation must be appropriate to ensure completeness, availability and accessibility by the appropriate company departments and/or authorised third parties.

## 7. RESPONSIBILITY FOR UPDATING

The Snam Anti-Corruption Lawyer reviews this procedure on a regular basis in order to ensure its effectiveness over time and its adherence to any emerging “best practices”, thereby suggesting improvements if any gaps or critical issues are found. In the event of violations, the Anti-Corruption Lawyer is responsible for determining whether any procedural reviews or improvements may prevent the recurrence of the violation.

It is understood that the corporate units/positions involved in the process described above are responsible, within their areas of competence, for identifying corporate events that necessitate that these regulations be updated and for reporting them to the HR Planning, Organisation and Change Management (PIANORG) unit, which coordinates the updating activities.

The positions/departments responsible for updating the annexes are indicated in paragraph 9.

PIANORG is responsible for disseminating all updates.

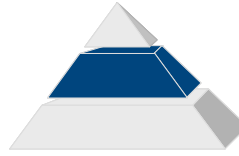
## 8. MEMORANDUM ON REVISIONS AND REPEALS

This revision is aimed at bringing the procedure in line with the regulatory changes that have taken place.

REVISION HISTORY
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Rev.	Issue date	Reason
01	30-11-2012	Revision aimed at bringing the regulation up to date with the new corporate and organisational structure of Snam and its subsidiaries
00	30-06-2010	First issuance

This document also repeals the transposition documents with the same subject issued by the Subsidiaries.

## 9. LIST OF ANNEXES

ANNEX	Unit responsible for updating
Annex 1 – Channels of communication	INTAU