

Eni's position on ESG rating controversies

1. Nigerian Agip Oil Company, Bayelsa, Nigeria: Criticism over alleged impacts of oil operations on local communities

It is untrue that Company is not rightfully attending spill management: NAOC is on front line to manage all the spills occurred, regardless their classification (operational or 3rd party interference), including timely containment, cleaning, remediation, compensation to communities when due. Current security situation in Niger Delta has worsened in last years; this is outside NAOC control and is fueling oil theft and illegal oil bunkering; this is a matter of public knowledge and such illegal activities have constrained oil production and led to pollution of the area.

2010. Spill Ikebiri Community – Cleanup completed for all oil spill events in Ikebiri in 2010. Compensation paid to both Ikebiri Kingdom and Okuruwari family represented by Ikebiri council of chiefs and Barrister Tuduru Ede respectively for 5/4/2010 spill.

2014. Kalaba/Ayamabele and Akumoni communities in the Yenagoa Local Government Area of Bayelsa – no pending oil spill cleanup activities in Kalaba/Ayamabele and Akumoni communities. 1 minor spill event in Kalaba in 2014 - spill volume 0.06 barrels. Spill was cleaned up immediately after the Joint Investigation Visit (JIV) and matter closed. JIV report states the event was due to sabotage - compensation not applicable.

2020. Oil spill between the villages of Ogboinbiri and Keme-ebiama – clean-up completed, remediation in progress. Compensation payment done to Kemebiama Community for spill of 29/8/20. For 2 nos. spills of 12/7/20 and 12/12/20 at Ogboinbiri community compensation payment have been effected.

2021. Oil spill reportedly occurred and allegedly affected Egbebiri community – clean-up of all spill events in Egbebiri community completed. Compensation payment for the three nos. of spills dated 23/6/2021, 8/5/2021 & 5/6/2021 effected.

October 2021. Oil spill reportedly occurred near Ogboinbiri community, cause attributed to equipment failure – Cleanup completed. Compensation payment for spill of 16/10/21 at Ogboinbiri Community effected. EIA Status and environmental surveys for areas where people are allegedly suffering from impact of operations: NAOC conducts Environmental studies, EIAs new project proposals, EES and Environmental Compliance Monitoring (ECM) for existing facilities in line with regulatory requirements. Results of studies in these areas do not corroborate the alleged complaints. For some critical areas subject to illegal oil theft, NAOC activates oil spill contingency plan. Status of Ikebiri Community Projects: 39 Infrastructure projects completed, 4 at various levels of completion.

More facility vandalism and oil theft is still recorded – anyway NAOC repairs its affected facilities and cleans the affected areas. Agreement reached with Ikebiri community is being implemented and with good progress. Recently, both parties agreed to replace one project in the MoU with another signing an addendum MoU. Following some members of Akaraolu community complaints, NAOC engaged with representatives and, despite not being responsible for the alleged neglect of the community or the absence of health facilities, NAOC began rehabilitating a water scheme, to improve access to potable water of the community. This was hitherto abandoned due to community interference, however currently the project is at final completion stages and would soon be commissioned. NAOC did not record any spill events at Ikarama or the larger Taylor Creek field in 2021. However, one spill incident (caused by sabotage, explosives) was recorded in 2020. The spill was promptly cleaned up. A PostCleanUp Inspection carried out in April 2022 with participation of NUPRC, NOSDRA, RSMENV, community and NAOC confirmed clean up satisfactory.

Finally, NAOC carries out its Corporate Social Responsibilities (CSR) activities via agreements (MoUs, GMoUs etc.) with its host communities with interventions in: Education, Health, Access to Water and energy, Roads + Green River Pjt. Since Aug 21, NAOC worked on 13 Host Community Developments Trusts (HCDT).

2. Nigeria: Allegations from host Indigenous communities in Niger Delta over failure to provide social development and economic opportunities to host communities

The allegation of denial of privileges to host communities is factually incorrect. NAOC has robust CSR programs under which several types of community development programs are implemented for communities in NAOC's operational areas. Programs include: Award of Bursary for secondary school students - exclusively for NAOC host communities; Award of Scholarship. 80% of awards are for students from NAOC host communities; Skills acquisition program; Micro-credit program for rural cooperatives; Agriculture extension services; Community development projects (roads, drainages, health centers, markets); access to energy projects. Some of the above projects are part of the Memorandum of Understanding (MoU) signed with host communities. NAOC actively facilitates services of the contractors from the host communities, including local companies from Omoku and Nkpolu Oroworukwo, in executing the community development projects and company's activities. Omoku, Nkpolu Oroworukwo, and Rumueme communities participate in NAOC's bursary and scholarship schemes. In addition NAOC also pays 3% of its annual budget to the Niger Delta Development Commission (NDDC) for the development of oil bearing communities including Omoku, Nkpolu Oroworukwo, and Rumueme communities. NAOC has solved all allegations and disputes with Idheze community and other communities within the Isoko Cluster in the Isoko South Local Gov Area. This was achieved through dialogue and engagements with community representatives culminating in an agreement to implement infrastructural projects (ex. road

construction). Coming into force of the Petroleum Industry Act 2021 (PIA), responsibility of carrying out community development projects in the operational areas has been transferred by operation of the said law to Host Community Developments Trusts (HCDDT) required to be established by the companies operating the area. NAOC is already in the process of establishing trusts as required by law. NAOC's community investment strategy is in keeping with industry best practice. Company complies with other statutory requirements and local laws aimed at improving livelihoods of local communities in the Niger Delta - the Nigerian Oil and Gas Industry Content Development (Local Content Act). In addition to law (PIA), NAOC is bringing ahead the Green River Project (GRP) aimed at promoting sustainable agricultural activities to increase crop, livestock and aquaculture production and productivity, provision of micro credit schemes to rural Farmers and development of vocational/Agro Skills for youths and women empowerment and the nurturing of small and medium scale enterprises to large scale commercial concerns. NAOC's interaction with the host communities is channeled through leaderships of the respective communities and community-based organizations, not through ethnic organizations such as Ijaw Youth Council. NAOC has set up Host Community Development Trust to take over the implementation of community development programs in the communities within its areas of operation as required by the PIA. Trusts have been set up to cover all of NAOC's host communities except in one area where it is hindered by legal dispute. Recent protest by some members Mgbuoshini Community, part of Rumeme community pertains to sharing of benefits from the company by various parts of in Rumeme community. The matter is being handled by the Ministry responsible for community affairs in the Rivers State Government. Employment and termination of employment in NAOC is not based on community or ethnic criteria, at no time did company plan to sack 165 indigenous workers, or workers or any ethnic group. On the contrary, for operational reasons, including low oil production due to high prevalence of oil-theft, facility vandalism the company, in line with accepted industry practice, offered early retirement packages to its employees. Package was voluntary and not targeted at personnel of any ethnicity or community.

3. Nigeria: Multiple oil spills and gas flaring (Ikebiri controversy)

This controversy is concluded. The Ikebiri matter is closed, compensation agreed in the out of court settlement paid in full.

The agreement reached with Ikebiri community is being implemented and with good progress. Recently, the parties mutually agreed on the replacement of one project in the MOU with another project. The process of formalizing this new agreement is under finalization.

4. Bayelsa, Nigeria: Alleged toxic waste releases to Brass Canal

Allegations on the daily discharge volume is highly exaggerated and untrue. In addition, the alleged contaminant rate is not backed up by any scientific study. NAOC has secured regulatory approval on a scope of work for Post Impact Assessment (PIA) Study of Brass canal which will be done with the participation of all relevant regulatory agencies and the community to establish the contamination status of the Brass canal (if any).

5. Bayelsa, Nigeria: Alleged economic and environmental damages to Twon Brass community due to toxic waste releases to Brass Canal

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6. Niger Delta, Nigeria: Three contract worker fatalities due to suspected pirate attack

The three workers of the contractor were attacked by unknown gunmen outside the company's facility. The contractor was familiar with the terrain and was responsible, as per contract, for providing security for his workers.

7. Delta State, Nigeria: Community protest held over allegations of unpaid wages for security workers employed in nine host communities

The Company Asset Protection and Security Active Patrol (CAPSAP) strategy commenced June 2021. Some communities agitated for payment of alleged discrepancies, but it was resolved to commence payment from the date of MoU signing. This was accepted by the aggrieved communities.

8. United States: Lawsuits over alleged contribution to climate change

Eni fully acknowledges the risks and opportunities related to climate change. While Eni does not comment on the specifics of active litigation, Eni believes the lawsuits filed by American tort lawyers are not an appropriate, constructive or meritorious means to address the challenges presented by global climate change. Indeed, Eni has decided to play a leading role in the transition to a low-carbon energy future, implementing a decarbonization strategy integrated in its business model. This strategy is supported by dedicated short, medium and long-term targets aimed at reducing the overall carbon footprint of energy products sold. Further, in dealing with the climate change challenge, Eni leverages on the constructive dialogue and collaboration with all the stakeholders, also bringing the climate change issue to the attention of national and international tables and committees at which Eni sits.

9. Gela, Sicily: Compensation demanded by residents with serious health problems allegedly due to pollution from refinery operations

As for the controversy at hand, there are currently four pending litigations. In relation to these litigations, to date, lower and appeal courts have already ruled out the existence of a causal link between pathologies and industrial pollution. However, it should be noted that these rulings are not definitive and are currently being challenged by the plaintiffs.

10. Gela, Sicily: Lawsuit over alleged toxic waste dump undersea

On 2 March 2023, the Court of Gela, after the council chamber, pronounced the sentence of acquittal 'because the fact does not exist' against all the defendants and the defendant company pursuant to Legislative Decree 231/01. The sentence has become final

11. Italy: EUR 5 million penalty over alleged misleading advertisement on the environmental benefits of Diesel+ <https://www.eni.com/en-IT/products/update.html>

12. Italy: AGCM investigation into alleged unlawful electricity and gas contract practices with customers; EUR 5 million penalty imposed.

With regard to the alleged unfair commercial practices involving the unilateral variation of economic supply conditions during the period in which Article 3 of the Aiuti bis Decree was in force, Plenitude paid the administrative fine imposed by the Antitrust Authority but, at the same time, challenged the AGCM's sanctioning measure before the Administrative Judges because it is convinced of the correctness and legitimacy of its actions. The last hearing took place on 17 July 2024 and the case is awaiting final ruling to be issued.

13. Philippines: Criticisms over the alleged contribution of company operations and products to climate change

The Philippines Commission on Human Rights (CHR) concluded its proceedings in 2022 without imposing liability against Eni, and there have been no further actions in the matter since that time. Indeed, the CHR does not have the power to adopt binding measures against those subject to proceedings before it, but only recommendations.

In any case, Eni never allegedly concealed climate risks of its products' impact on the environment nor attempted to obstruct climate science. In this regard, neither in the course of the inquiry nor in the final report is there ever any mention of specific conduct by Eni that the CHR believed to be evidence that Eni concealed information about the risks of climate change or attempted to obfuscate scientific or public understanding of climate risks and fossil fuels.

Indeed, Eni has decided to play a leading role in the transition to a low-carbon energy future, implementing a decarbonization strategy integrated in its business model. This strategy is supported by dedicated short, medium and long term targets aimed at reducing the overall carbon footprint of energy products sold.

Moreover, Eni already operates in compliance with the UN Guiding Principles on Business and Human Rights, which, as well as other international conventions, are considered as a crucial point of reference for its activities, regulatory system and governance, and which are designed to protect the dignity of every human being and the wellbeing of the people. This includes the human rights due diligence recommended by the CHR, which is carried out through a model designed to be multidisciplinary, multilevel and integrated at any level of the company's processes, following a risk-based approach with the aim of identifying, preventing, mitigating and accounting for adverse corporate impacts on human rights

In this regard, Eni not only is actively committed to providing, or cooperating to provide, remedies for adverse human rights impacts that emerge from such process, but also to using its best endeavors to promote achievement of the same objective in cases where the impact is directly related to its operations, products or services.

Please see company's voluntary reports dedicated to human rights <https://www.eni.com/assets/documents/eng/just-transition/2022/eni-for-2022-human-rights-eng.pdf>. and Eni for sustainability

report (<https://www.eni.com/content/dam/enicom/documents/eng/sustainability/2023/eni-for-2023-just-transition-eng.pdf>)” for additional details.

14. Philippines: Investigation into alleged human rights impact of greenhouse gas emissions contributing to climate change

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15. France: National energy mediator criticism over high number of customer disputes

In relation to the criticism from the French National Energy Mediator (MNE) in 2021, there was never any judicial litigation and EGPF was never fined. Nevertheless, actions have been taken from the management of the company since 2021. Therefore EGPF consider the referred controversy closed.

16. Cabo Delgado, Mozambique: NGOs alleged human rights violations in LNG projects

Coral South FLNG is an A4 Offshore project participated by MRV (70%) Galp (10%), Kogas (10%) and ENH (10%). Coral South FLNG Project is an A4 Project, led by Eni which began production in 2022. The project was acknowledged from recognized international analysts and in the public declarations of the Mozambican Government as likely to produce substantial positive impacts to the country economy growth. According to the information published by International Development Association (IDA) and to the July 2023 International Monetary Fund (IMF) Mozambique's country report (paragraph A.16, page 59/123), the estimated contribution of Coral South project to the country's GDP growth in 2023 is a remarkable 3.3 percentage points. Recently published World Bank Mozambique Report indicated that the economy growth of the country in 2023 “was primarily driven by the start of LNG production at the Coral South offshore facility”.

Evidence coming from the monitoring of the Coral South project: the Coral South Environmental and Social Monitoring Plan has clearly showed no presence or interaction with artisanal fishing nor with commercial fisheries that operate over a vast geographic area. In addition, in relation to the Coral South Project there is no resettlement of local population and no direct human rights impacts associated with the loss or limitations and/or restrictions to the use of natural resources (land, food, or livelihoods), nor community health, education, or any other social and/or public service. Again, the lack of a physical onshore presence significantly lessens the threat of insurgent attacks and possible consequential threat and harm to adjacent communities.

In addition, with reference to allegation of being responsible for increasing COVID 19 cases, Eni does not operate on shore activities, nevertheless it applies to all personnel rigorous health protocols on epidemics prevention and management, in line with National and International standards.

Considering the large scale, the project leads to the creation of a considerable number of direct and indirect jobs, with ultimate benefits for the local economy through increased induced employment. As part of its Coral South's sustainability plan, Eni, on behalf of area 4 partners, is implementing various local development projects aimed at improving the quality of life of local communities, such as contributing to access to basic services (energy, education, water, sanitation and health) and enhancing local economic

diversification, including those focused on Emergency Response and Resilience towards Climate change effects. These initiatives are implemented in partnership with local authorities, academic institutions, NGOs and communities.

Eni's strong stance and established policies such as "Respect for Human Rights in Eni", aligned with Voluntary Principles on Security and Human Rights, as well as Eni's "Supplier Code of Conduct" addresses the risk of human rights violations and identifies proper risk treatment actions. Accountability processes, including the Grievance Mechanism, are in place to ensure that complaints are properly addressed.

Rovuma LNG Project is an onshore project participated by MRV (70%) Galp (10%), Kogas (10%) and ENH (10%). Rovuma LNG Project is led by ExxonMobil but currently in Force Majeure due to the security situation in Cabo Delgado. Eni has never stated that it was expecting to begin production from Rovuma by 2025. All the onshore activities for RLNG are operated by EMMML, including the resettlement.

Mozambique LNG Project is not an A4 Project, but rather an onshore A1 JV Project Lead by Total Energies with no Eni involvement.

17. Cabo Delgado, Mozambique: NGOs alleged environmental rights violations in LNG projects

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For Coral South project led by Eni, all socio-economic impacts, direct and indirect, positive and negative, that may result from the project are assessed during the environmental impact assessment process and made public and discussed with local stakeholders. In line with national and international standards and in order to ensure full compliance to all environmental and social applicable standards a detailed monitoring plan (ESMP) have been developed, implemented, and constantly monitored. Project ESMP include monitoring of all facility emissions as well as monitoring of the quality of receiving ambient (see water quality and biodiversity). Furthermore a 'stakeholder management plan' and a 'grievance mechanism' are regularly implemented, and a sustainability plan is in place to improve the quality of life of local communities.

The controversies commented hereto are those selected as relevant by ESG rating agencies. The comments provided below do not imply any Eni evaluation regarding the materiality of such cases