

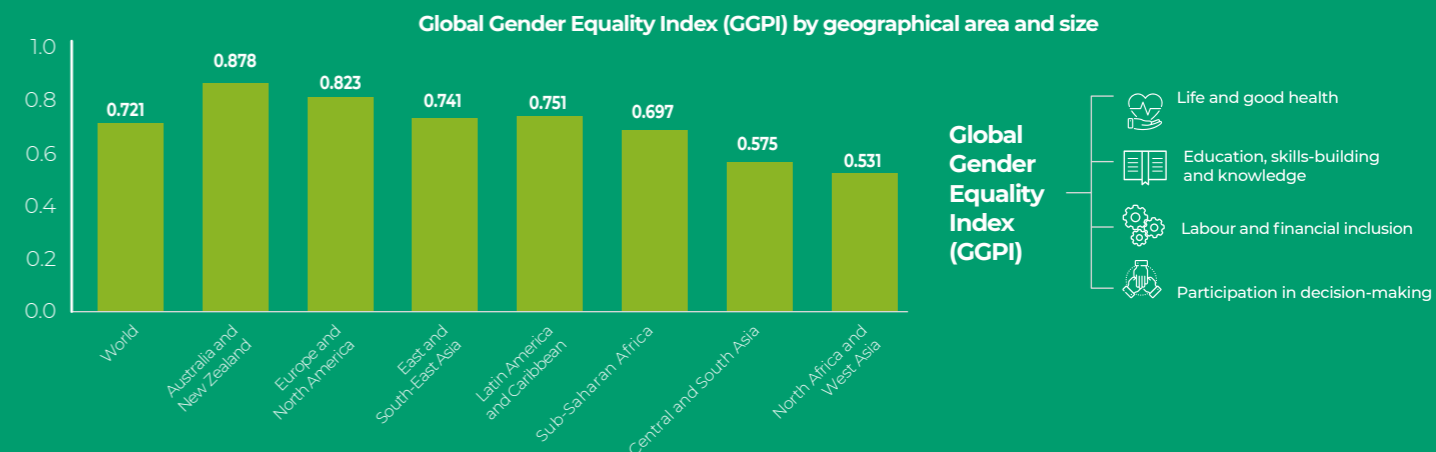
Operational excellence



- Each of us
- Occupational and process safety
- People's health
- Environment
- Human Rights
- Transparency, Anti-Corruption and Tax Strategy
- Customers and suppliers

REFERENCE CONTEXT: CHALLENGES AND OPPORTUNITIES

Women's Empowerment and Gender Equality

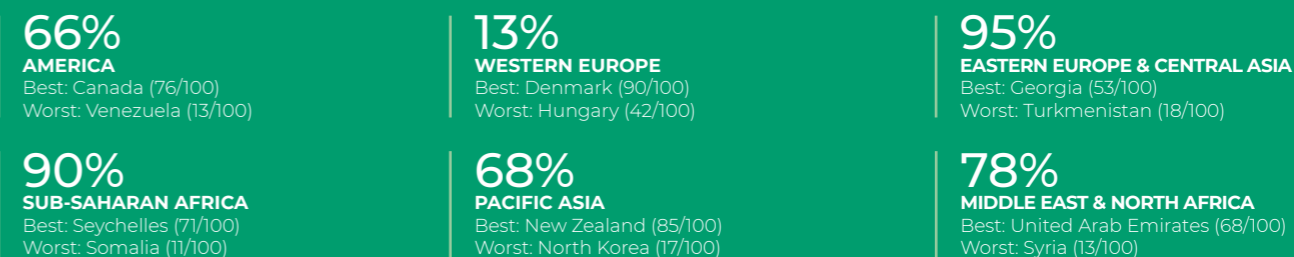


The GGPI published by the UNDP (United Nations Development Programme) assesses the gender gap according to four dimensions of human development. North Africa and West Asia are the furthest from gender parity, followed by Central and South Asia; while the smallest gaps are in Europe, North America, Australia and New Zealand.

Source: © 2023 by the United Nations Development Programme (UNDP) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women).

Corruption perception indices - Highlighted by region

The Corruption Perception Index 2023 shows modest progress in many regions. There is a reduction in average scores in Western Europe and the European Union, while systemic corruption is being tackled in Eastern Europe and Central Asia. The lowest scores persist in sub-Saharan Africa and the Middle East/North Africa.

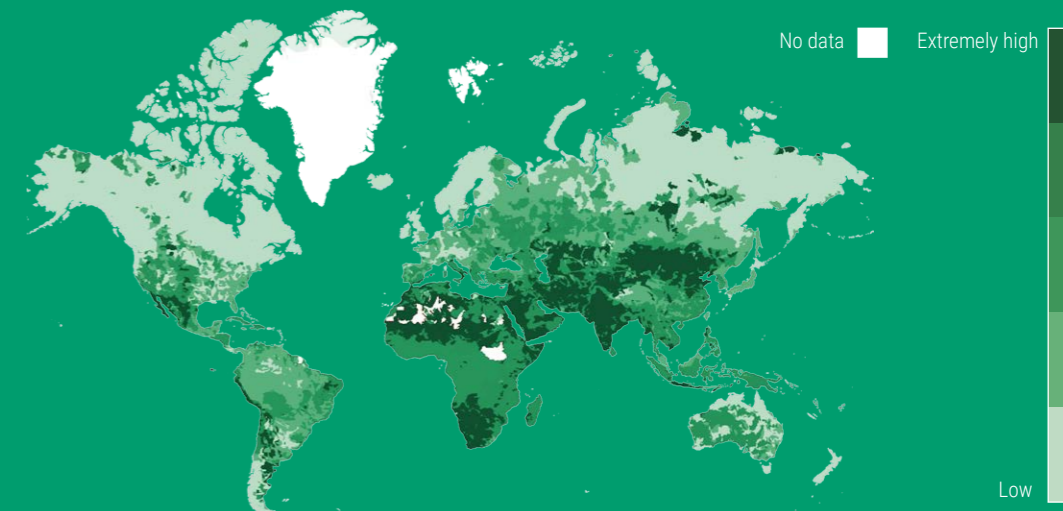


Source: 2024 Transparency International - <https://images.transparencycdn.org/images/CPI-2023-Report.pdf>.

Water-stressed areas in the world

Currently, 25 Countries are exposed to extreme water stress, corresponding to a quarter of the world's population. At least 50% of the world's population – some 4 billion people – live in conditions of high water stress for at least one month a year. The most affected regions are the Middle East and North Africa.

Source: WRI Aqueduct, accessed on 01/02/2024 - aqueduct.wri.org.



Each of us



Why is it important to Eni?

Our people play a fundamental role in the profound energy transformation underway. They are the essential component of our corporate culture and represent a key lever for value creation. Valuing human capital, based on a fair, inclusive and transparent approach, is ensured through effective skills and behavioural development, promoting an innovative mindset and inspiring leadership. There is an ongoing commitment to strengthening engagement and work-life balance through the constant focus on Welfare and People Care.

LUCA DE SANTIS HEAD OF HUMAN RESOURCES AND ORGANISATION AT ENI

For more information

POLICY/POSITIONING/OTHER DOCUMENTS

- Respect for Human Rights in Eni; ► Zero Tolerance: Eni against violence and harassment in the workplace; ► Diversity & Inclusion; ► Eni's Code of Ethics; ► Eni for 2023 - Sustainability performance; ► eni.com

COMMITMENTS

+4 p.p. vs. 2020 of the female population by 2030; +3.8 p.p. female personnel in positions of responsibility vs. 2020; +6.5 p.p. population under 30 by 2030 vs. 2020; +2 p.p. in 2030 presence of non-Italian employees in positions of responsibility vs. 2020; +20 p.p. training hours by 2027 vs. 2023

1,949
resources
hired on a
permanent
basis

EMPLOYMENT-RELATED CHALLENGES

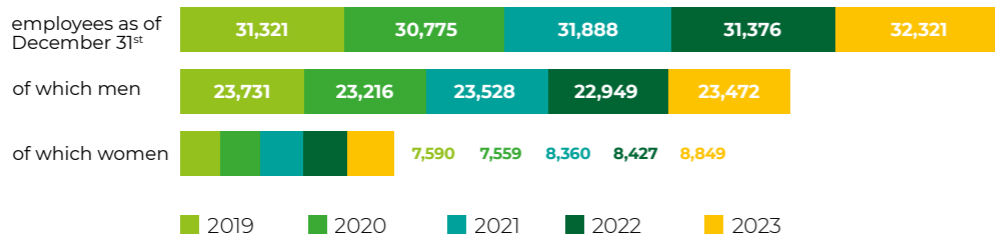
Eni is continuing to improve the professional skills of its people to meet new business challenges, integrating processes to revise professional models and update skills for the growth of increasingly qualified professionals. Initiatives include the appointment of about 350 senior profiles, the skills self-assessment

of about 3,500 resources and the launch of further training activities involving 7,500 new people. Furthermore, to make the internal labour market more dynamic and fluid, and facilitate mobility between organizational units, Jobs4You, the internal job posting site, was improved with mentoring and coaching programs. Eni is committed to prioritising workers' programmes, in line with the Just Transi-

tion pathway, with the goal of supporting their reallocation in new or transformed activities, which include initiatives in ► **six cluster**: (i) Create; (ii) Engage; (iii) Include; (iv) Up/Reskill; (v) Protect; (vi) Advocate. Employment worldwide increased by 3% vs. 2022, attributable to M&A. Eni continues to pursue gender equality, recording a 5% increase in female presence vs. 2022.

32,321
Eni people

EMPLOYEES* (number)



* The data differ from those published in the Annual Report, Eni in the world and Business Model of the current document because it only includes fully consolidated companies.

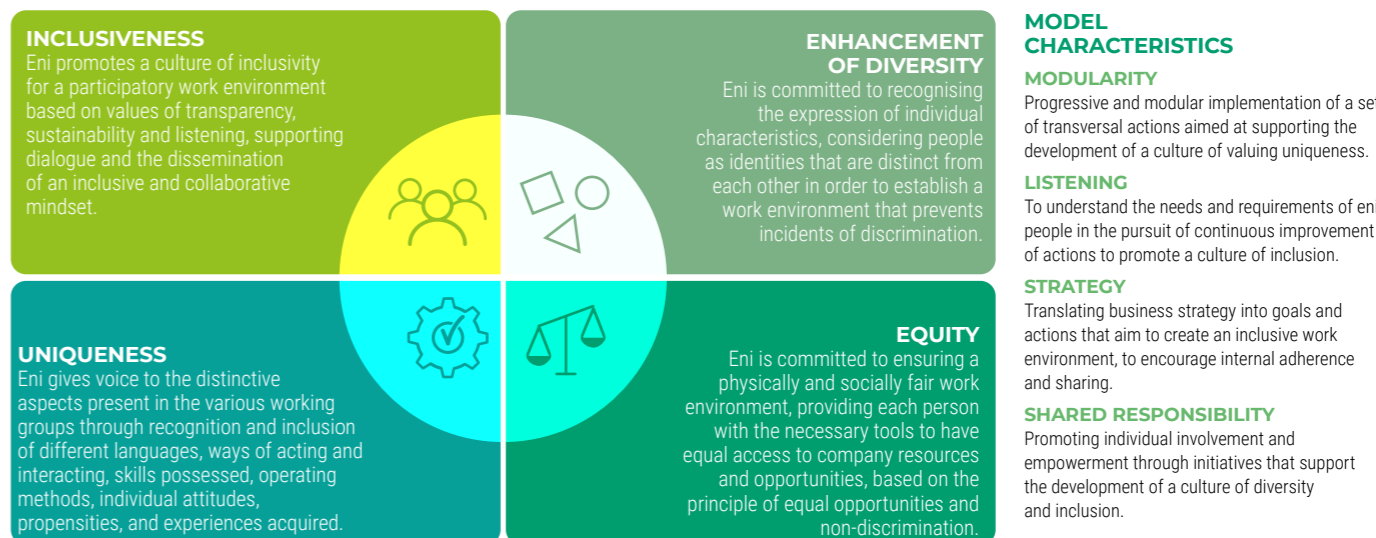
DIVERSITY & INCLUSION: THE VALUE OF UNIQUENESS

Eni's approach to Diversity & Inclusion (D&I) is based on the fundamental prin-

ciples of non-discrimination, equal opportunities and inclusion of all forms of diversity, as well as of integrating and balancing work-personal life. Eni's focus on an inclusive culture is stated in the

Mission, the body of regulations and other corporate documents. In November 2023, Eni's strategic approach to the issue was embodied in the issuance of the Diversity & Inclusion policy.

DIVERSITY & INCLUSION POLICY



ACTIONS FOR INCLUSION

TRAINING

- D&I Matters course focused on some typical areas of diversity analysed through the lens of unconscious bias and actions aimed at overcoming stereotypes.
- Virtual reality course on managing possible unconscious biases related to D&I issues in the selection process and management interviews. The course has been made available to all HR colleagues worldwide and will be extended to approximately 7,000 business managers.

COMMUNICATION

- Internal communication and awareness-raising initiatives on D&I issues continued under the #EniForInclusion format, also through the storytelling of Eni people and involving external testimonials to spread the culture of valuing diversity.

LISTENING

- **Design Our Inclusion**, a project based on Design Thinking, to assess the impact of D&I initiatives, corporate awareness and generate new ideas, through the involvement of Eni employees.
- Continued engagement and listening to foreign companies to understand the level of awareness of D&I and carried out an assessment, in 22 Countries, through D&I Talks to identify the critical issues and strengths of the context and develop a plan of ad hoc initiatives.

D&I COMMUNITY

- Continued the engagement of Eni people through the internal Workplace tool on D&I activities, events and initiatives held internally or by associations linked to Eni (e.g. ► **Parks** and ► **Valore D**).
- Created the **WomEn In Transformation** group, within the Workplace channel, to direct and broaden reflection for acceptance of self and others.

~9,000
access to the
D&I Matters course

7 events organised in Italy
2 events organised abroad
6 webinar **4** podcast

assessment
in **22** Countries
of Eni's presence

~2,000
members in Italy and
abroad in Workplace

+0.5
p.p. vs. 2022
women out
of the total
population

WOMEN'S EMPOWERMENT

Eni continued and enriched initiatives aimed at strengthening female presence and empowerment, including through activities to attract female talent and promote technical-scientific (STEM) subjects among female students. This is achieved through the increasing and effective involvement of 151 role models and ambassadors (young female professionals from different company areas, in Italy and abroad, who represent a reference for successful behaviour and winning strategies), and the enhancement of the female presence in positions of corporate responsibility.

In addition, partnerships were set up to strengthen women's empowerment and entrepreneurship, such as the collaboration with ► **Valore D** or the support to ► **Women X Impact**, an international event dedicated to Women's Leadership and organised 2 events in Rome and Milan, involving 150 female colleagues, to facilitate networking among female professionals.

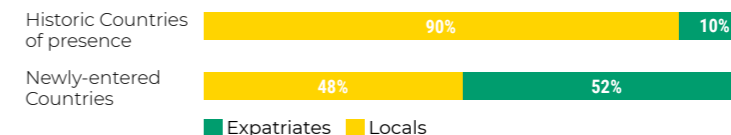
INTERNATIONALITY

Eni, with a strong international presence, establishes alliances with host countries aiming at value creation through the transfer of knowledge while respecting local cultures. This is confirmed by the

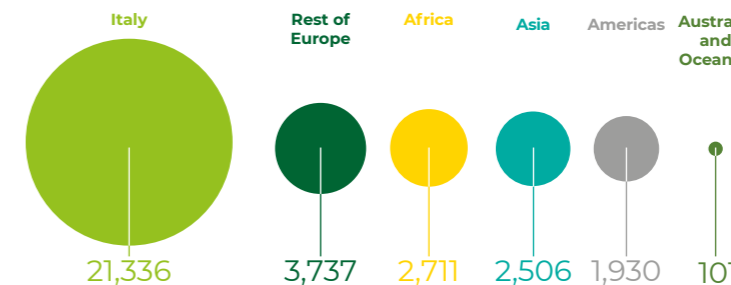
average presence of local personnel abroad which has remained substantially constant at around 87% over the last three years. The employment of expatriate staff is limited to specialised roles that are not hardly available in the home Country and professional exchange is also encouraged through geographical mobility. On the other hand, the continuity of operating activities over the years has been ensured by the established processes of induction, training and sharing best practices with local staff. In recent years, about 20% of resources in positions of responsibility are non-Italian. This is a slight decrease compared to 2022 (-0.7 p.p), partly as a result of professional

development paths that include periods of activity in various Eni offices around the world, while the percentage of local senior managers and middle managers abroad has increased slightly (+0.5 p.p), partly as a result of new acquisitions in the chemicals sector. In particular, in upstream activities, which include about 50% of non-Italian employees, local workers make up 90% of the total workforce in Countries with an historical presence (e.g. Nigeria, Congo, Egypt, Libya and Kazakhstan), while a smaller share is found in the Countries of recent entry (e.g. Mexico, the Arab Emirates and Myanmar), where the transfer of know-how is still in progress.

EMPLOYEES IN UPSTREAM SECTOR



EMPLOYEES BY GEOGRAPHICAL AREA



19.1%
non-Italians in
management
positions

110
nationalities

Case Study



The WEP Action Plan

CONTEXT: in 2021, Eni adhered to the Women Empowerment Principles (WEPs) of UN Women and the UN Global Compact and drew up the WEP Action Plan, in order to integrate gender equality and women's empowerment issues across all areas of the company, to relations with local communities and along the value chain, from suppliers to end customers.

ACTIVITY: the three-year Action Plan includes 4 action lines (Gender-mainstreaming; Health, Safety and Gender medicine; Optimisation of key processes and tools and Gender-based violence) and is divided into 9 focus areas, 47 objectives and 75 actions, involving 15 different corporate functions.

SOME EXAMPLES OF ACHIEVED RESULTS:

GENDER-MAINSTREAMING IN THE DEVELOPMENT OF PRODUCTS AND SERVICES
Protocol with ► **Donnexstrada** to integrate a gender perspective in the design, realisation and provision of services offered at petrol stations and with the Enjoy car-sharing service, with particular reference to the prevention of different forms of gender-based violence on the road.

THE GENDER PERSPECTIVE IN LOCAL DEVELOPMENT PROJECTS
The gender perspective is a founding element of Local Development projects, starting with the ► **analysis** phase of the social context in the Countries in which Eni operates.

GENDER-BASED VIOLENCE

- Set up an inter-functional team to analyse the phenomenon of violence and harassment in the workplace and identify attention-grabbing elements and possible targeted actions;
- integration of the topic in the assessment of local project impacts;
- continued training for resources dedicated to handling investigations into **REPORTS** of harassment and violence in the workplace;
- included a focus on gender-based violence in the contents of human rights training delivered to security forces (e.g. Iraq);
- included bonus criteria on the female presence in the security companies participating in tenders for Eni's security services in Italy.

HEALTH, SAFETY AND GENDER MEDICINE

- Provision of personal protective clothing specifically for women;
- launched a global campaign on gender health issues, menopause and endometriosis, followed by those related to the symptoms of heart attack and osteoporosis in women;
- planned to build a room for the **extraction of breast milk** in Eni's new business centre in Milan and shared a reference standard for foreign sites.

Interview



Reflections on Gender Equality and the Role of Large Companies

“
How are companies evolving their approach to gender equality?”

UN agencies are increasingly committed to achieving gender equality - in line with SDG 5 of the 2030 Agenda. The private sector is a key ally in developing an approach to business that values women's contribution to business growth and in creating and promoting a culture of inclusion in companies and society. Companies that are able to identify and develop female talent will become more attractive and competitive on the market in the long-term. The joint UN and UN Women initiative, the Womens' Empowerment Principles (WEPs), which Eni adhered to in 2021, offers guidance for companies to maximise the potential of women in the workplace, in the marketplace and in communities, and to define internal strategies and policies. The WEPs stimulate companies to progressively integrate a gender-equality approach in the workplace, markets and communities, going beyond the traditional human resources perimeter, involving areas such as health, safety and environment in the definition of their Action Plans.

“
What is your assessment of the target gender Equality experience?”

The UNGC acceleration programme "Target Gender Equality", Eni participated in during its first Italian edition, is a 9-month training programme for companies, which embraces both global and local

dimensions. Through capacity-building workshops, nationwide peer-learning exercises and listening to expert testimonies, the programme provides knowledge and skills necessary to set and achieve ambitious corporate gender equality objectives. It focuses on increasing impact on SDG 5, especially on women's leadership in business and the application of the WEP self-assessment, which can be conducted with different levels of engagement and depth. To this end, Eni has chosen to supplement the Gender Gap Analysis Tool with additional questions (selected based on geographical and sector risk) and to involve a wide range of corporate functions ensuring a participatory and cross-sectoral approach.

“
What is the role of large companies like Eni in the Italian and international contexts?”

(...) Recent research indicates that, at the current global rate, it will take 169 years to close the economic gender gap between men and women. The contribution of the private sector is crucial for accelerating change and ensuring equal opportunities for women in terms of career, pay and professional fulfilment. In a Country like Italy, which has lost 13 positions in the WEF's Global Gender Gap Index in one year and where the weight of SMEs is significant, large companies like Eni can act as trailblazers and role models. (...) In terms of international dialogue, comparison and exchange of best practices between sustainability actors on gender equality, Eni participated in the roundtable organised by UNGC in New York in March 2023, at the 67th edition of the Commission on the Status of Women.

STELLA SIGILLÒ
Lawyer passionate about Human Rights Protection, Gender Equality, Diversity, Equity & Inclusion, with more than 10 years of national and international experience as Program Manager in the third sector. She currently manages the social area programmes of UN Global Compact Network Italy and the local network of UNGC.
► [For the full interview, click here.](#)

SEXUAL ORIENTATION AND GENDER IDENTITY

In 2023, Eni set up the cross-functional Work Table dedicated to the Sexual Orientation and Gender Identity Project. The Project enabled the identification of a guideline containing the Company's approach on Gender Transition and Intentional Parenting. Eni intends to use this to support HR in managing colleagues engaged in intentional parenting and gender tran-

sition paths, providing consistent operational guidelines.

DISABILITY

Eni's consideration of "disability" includes all forms of physical, cognitive, sensory and even temporary and hidden fragility. Specific projects focusing on the greater inclusion of persons with disabilities or their family members have been launched, such as the creation of a channel to guide them through regulations,

administrative practices, IT accessibility and support services provided by the company. Finally, Eni has joined the "Let's enable disability" working group. This initiative is shared by companies and third sector institutions with the aim of promoting the social inclusion of workers with disabilities by sharing best practices, raising awareness among companies of the culture of inclusion and promoting measures to encourage the employment of people with disabilities.

Case Study



Design our inclusion

OBJECTIVES: Eni launched the Design Our Inclusion project, based on the Design Thinking methodology, to measure the impact of ongoing initiatives and the company's awareness of D&I issues.

PROJECT: Eni conducted a survey of all Eni people to identify barriers to inclusion. Subsequently, Discovery Workshops were conducted with people having specific characteristics considered to be priority targets for Eni (Gender, Interculturality, Age, Disability and Sexual Orientation and Gender Identity) to qualitatively deepen the survey results. Finally, Ideation Workshops were held to generate new ideas and initiatives in the area of D&I.

THE PROJECT IN NUMBERS

5 working targets (sexual or disability, gender, interculturality, and intergenerationality)	3,730 people involved in total between survey respondents and workshop participants	11 total workshop sessions	65 initiatives emerged
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SURVEY

4 languages of delivery initiatives emerged	49 responding Countries	3,588 responding users
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DISCOVERY WORKSHOP

5 online sessions	27 participants on target	15 hours of activities
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IDEATION WORKSHOP

6 online and in-presence sessions	115 self-nominated participants	22 hours of activities
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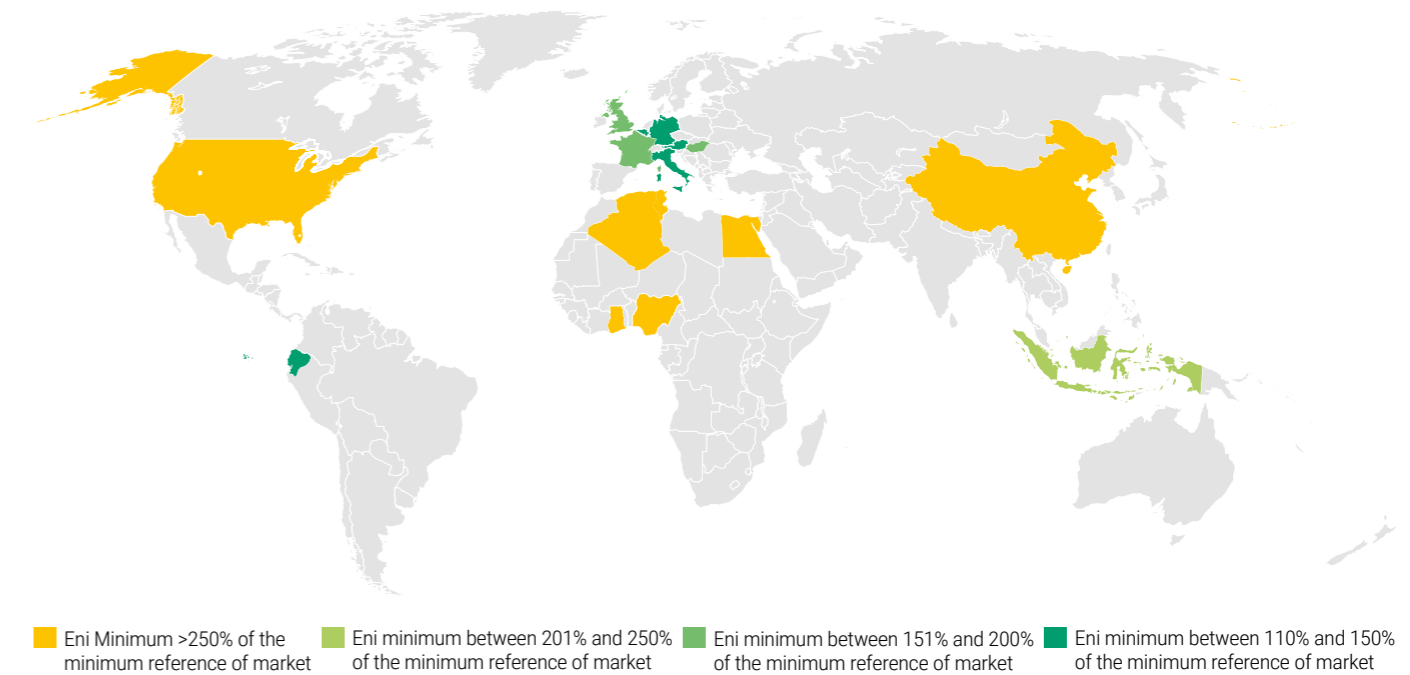
REMUNERATION

Remuneration policies for Eni's employees are defined according to a global integrated model and promote salary progression based exclusively on meritocratic criteria related to skills expressed in the role held, performance achieved and local remuneration market benchmarks. Based on the UN's principle "equal pay for work of equal value", Eni annually monitors the gender pay gap between women and men (gender pay ratio), using a comparison

methodology for the same role and seniority level, which shows a substantial alignment between the remuneration of women and men for the Italian and global population. This alignment is also confirmed by the calculation of the "raw" gender pay ratio which, as a methodology, does not consider the role level and is, overall and on the total population, equal to 101 for fixed remuneration (Italy 102) and 97 for total remuneration (Italy 97) ▶ [Eni For 2023 - Sustainability Performance](#).

In the Countries in which it operates, Eni guarantees its people the application of fair and competitive remuneration policies with respect to roles and professional skills matured, also aimed to ensure a decent standard of living above mere subsistence levels, legal or contractual minimums in force, as well as minimum levels found on the local remuneration market. To this end, for each Country, Eni applies the median remuneration references of the local market, verifying their application annually.

ENI'S MINIMUM WAGES VS. MARKET MINIMUM LEVELS



WELFARE

In 2023, initiatives aimed at listening to people continued. The objective was to design services capable of responding to emerging needs linked to changes in the social context and

work organisation. Within this context, services aimed at work-life balance have been extended (such as the gradual adoption abroad of the Smart Working model, which envisages 8 days/month for all employees in Italy

for office locations and 4 days/month for operational sites), as well as support for caregivers and new parents, in line with the "Per Noi" (For Us) agreement that Eni has signed with trade unions.

FAMILY AND PARENTING INITIATIVES

CAREGIVING

Services for employees with dependent family members or children with learning disabilities, pre-schools, summer camps, and digital caring initiatives.

PARENTING

- Introduction of a financial contribution for employees with children aged 0-3 years to reimburse the costs incurred for nursery fees and/or babysitting services;
- access to a search and selection portal for babysitting services;
- online training course on educational topics dedicated to parents with children 0-10 years.

WORK-LIFE BALANCE

Recognition, in all Countries of presence, of 10 fully-paid working days for both parents and 14 minimum weeks of leave with payment of at least 2/3 of the salary received, in accordance with the standards of the ILO (International Labour Organisation) convention.

SMART WORKING

Right of access to Smart Working, up to 12 days a month for parents working in the main offices, for the child's first three years.

+23%
training hours
vs. 2022

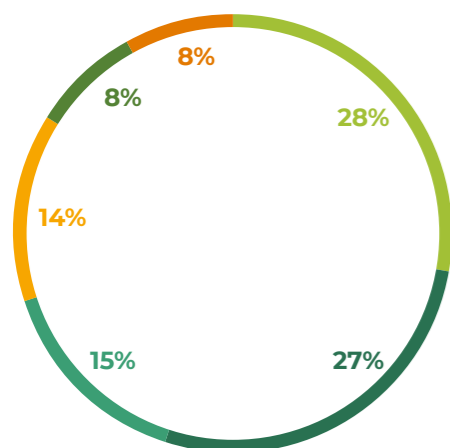
TRAINING

Eni considers training a fundamental tool to support change and ensures its use through classroom training (with an increase in hours from 43% to 57% in 2023) and remote learning. Energy transition and digital transition are two central areas in the development of Eni people's skills

that are in line with corporate strategy and that of its partners. Eni's objective is to impact soft skills and hard skills by accompanying and supporting people in the ongoing transformation process. Training initiatives, such as those on the circular economy, decarbonization and renewable energy, are aimed precisely

at ensuring a continuous upskilling of resources that also considers ongoing developments. Attention was also given to the issues of Diversity & Inclusion, through a learning path accessible to all employees, and Zero Tolerance: Violence and Harassment at Work' which covered 81% of the Eni population.

MAIN TRAINING COURSES OFFERED BY ENI (training hours by type)



PROFESSIONAL TECHNICAL COMMERCIAL

Technical paths for specific business areas and professional areas, commercial projects and energy transition

SAFETY

Mandatory safety courses for employees, delivered by both e-learning and in-person at Eni sites or certified training centres

TRANSVERSAL PROFESSIONAL

Professional cross-cutting: compliance, professional courses required by business units and training on new approaches to work and to the digital world

BEHAVIOURAL/COMMUNICATION/CORPORATE IDENTITY

Behavioural paths on corporate identity, human rights/sustainability and leadership

LANGUAGE AND IT

New computer and language skills

ENVIRONMENT, HEALTH, QUALITY AND HSEQ BEHAVIOUR

Enhancement of professional skills in environmental regulations, health pathways and HSE behavioural pathways



Case Study

Partnering with IRENA in skills development for transition



CONTEXT: in 2021, Eni and IRENA (International Renewable Energy Agency) launched a partnership aimed at facilitating dialogue and sharing respective experiences to accelerate energy transition and renewable energy development in fossil fuel-exporting Countries.

PROJECT: thanks to this collaboration, starting from 2022, a training program titled "Capacity Building on Biofuels" has been organised for ministerial officials from African countries, with Eni at the forefront in disseminating knowledge on biofuels issues. Between 2022 and 2023, Eni designed and delivered training courses for approximately 50 employees of ministerial agencies in Algeria, Angola, Congo, Ivory Coast, Kenya, Mozambique, and Rwanda. In 2023, Eni also released its own digital learning platform ("MyChange") for companies coordinated by IRENA, designed to promote training and thus cultural change in the areas of energy transition, decarbonization, sustainable development, and digital transformation. Partners contribute to updating the platform's content based on the expertise and experiences gained in the various topics covered by the platform.

NEXT STEPS: these training programmes will continue into 2024, involving a total of 11 African countries with the participation of ministerial personnel from Egypt, South Africa, Ethiopia, and Zambia.



Occupational and Process Safety



Why is it important to Eni?

Good HSE performance can only be achieved through everyone's commitment and, despite achieving good results, safety should never be taken for granted. We must never tire of promoting correct and safe behaviour in all work environments, setting ourselves as a tangible and credible example ourselves. Innovation and awareness are the pillars to increase and spread a culture of attention to and awareness of safety and thus contribute significantly to the company's well-being and excellence.

CHIARA CERRUTI HEAD OF SAFETY, INDUSTRIAL HYGIENE AND HSE EMERGENCIES AT ENI

For more information

POLICY/POSITIONING/OTHER DOCUMENTS

► Respect for Human Rights in Eni; ► Eni's Code of Ethics; ► Eni for 2023 - Sustainability performance; ► eni.com

COMMITMENTS

Maintenance of the TRIR ≤0.40 in the four-year period 2024-2027; Extension of the Smart Safety initiative to 60 contractors; Implementation of technical & behavioural safety coaching initiatives

ACCIDENT INDEXES AND INTERVENTION ACTIONS

Eni is constantly committed to promoting a solid occupational health and safety culture that aims to prevent and protect people, both employees and contractors, and assets by adopting best practices and innovative tools for risk assessment and management, in a constant effort to reduce accidents at work to zero. The Total Recordable Injury Rate – **TRIR** – was higher for employees than for contractors. Among the events with higher impact, a

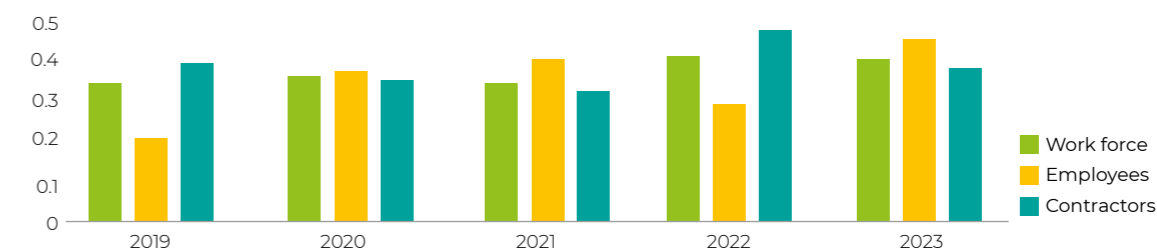
fatal accident happened in Nigeria to a contractor (hit by an object during maintenance activities) and a permanent partial disability in Turkmenistan of an employee. The analysis of the causes of the incidental events made it possible to implement specific preventive actions, to strengthen the involvement of employees and contractors in safety (e.g. Safety Leadership training, technical and behavioural HSE Coaching programmes, new Safety Golden Rules campaign), to improve the working environment and to implement innovative technologies to support oper-

ational safety. Eni's Safety Competence Centre (SCC), that provides services in the field of safety management and control at construction sites and for contract works, continued to monitor and support the improvement process of contracting companies, monitoring more than 3,000 suppliers, offering a standard methodology for managing activities and the use of tools that combine commitment and involvement, both technical and cultural, contained in the "Pact for Safety" and an Internet portal for managing the safety of contract workers.

0.40 TRIR
of the total
workforce

TOTAL RECORDABLE INJURY RATE (TRIR)

(recordable injuries/hours worked)X 1,000,000



SAFETY INITIATIVES

THEME METHODOLOGY

Application of the model of analysis of the Human Factor for analysing worker behaviour and human reliability to identify action strategies to strengthen human barriers and safe behaviour. Continuous monitoring of THEME plans, implementation of post-application intervention strategies.

Applied in **3** Italian sites and **2** abroad

APP HSENI

Dissemination of the HSEni App, a mobile digital tool to report unsafe acts and conditions, fill in safety checklists and consult Safety and Environmental Golden Rules and Eni Process Safety Fundamentals.

Roll-out completed for around **11,000** users at over **200** sites worldwide

SAFETY GOLDEN RULES AND PRINCIPLES

New Golden Rules Campaign launched, with the introduction of 2 new principles: **STOP WORK AUTHORITY** and **LINE OF FIRE**.

Eni worldwide campaign launched

ARTIFICIAL INTELLIGENCE FOR PREDICTIVE ACCIDENT ANALYSIS

Application of the Safety Presense tool, a tool that, with the help of artificial intelligence and machine learning, allows predictive analysis of incidents, exploiting data available in safety databases.

139 alerts that led to the implementation of **157** preventive actions

-70% TIER 1 and TIER 2 process safety events in the last 5 years

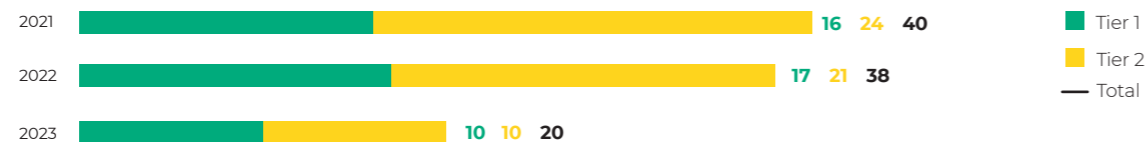
PROCESS SAFETY

Eni's commitment to process safety aims to safeguard the safety of people, the environment and assets. In the last few years, there has been an overall improvement in Process Safety performance, signalled by the downward trend in Tier 1 and Tier 2 Process Safety events, both

in absolute numbers and normalising the number of accidents for hours worked in process activities. In 2023 in particular, the number of Tier 1 and Tier 2 cases was the lowest in the last 5 years, with a significant improvement over the figures for 2021-2022. To further strengthen the focus on process safety principles for

plant operations in 2023, a Vademecum on Process Safety Fundamentals was prepared, which includes technical insights into the main actions related to hazardous plant operations. In addition, more than 1,000 technical/operational resources were trained using the e-learning course on Process Safety at Eni.

PROCESS SAFETY EVENTS (number)



+6,000 emergency response exercises with different levels of scenario complexity

EMERGENCY PREPAREDNESS AND RESPONSE

To prevent accidents and mitigate their impact on workers, operations, local communities and the environment, Eni has adopted an effective and timely emergency response system. Among the exercises carried out in 2023, 3 were coordinated in cooperation with the Authorities: (i) in Brindisi, at the Versalis plant, the dispersion of a chemical substance, highly flammable

and released at ambient temperature, was reproduced, with the simulation of ignition and injury of a worker; (ii) at the Sannazaro and Ferrera Erbognone industrial hub, rupture of the piping system for a refinery storage tank was reproduced, with the consequent simulation of the release of highly flammable gas; (iii) in Egypt, the release of gas on a drilling platform was reproduced, with consequent simulation of the triggering of a fire on-board, med-

ical evacuation and failure to close a well safety device (Blowout Preventer). During some exercises, the proprietary tool "My GIS Crisis Management Log Keeper" was used as a management and visualisation system for the information acquired during the emergencies, to facilitate sharing and guarantee the necessary support for activation of the structures, resources, means and services required to ensure a proper emergency response.

Interview



VITTORIO DI TOMASO

President of the Digital Technologies group of Unione Industriale Torino, a member of Confindustria. CEO of Maize Srl A Jakala Company.

► For the full version of the interview, click here.

Artificial Intelligence (AI) and Safety at Work



How can AI be integrated and aligned with workers' abilities and limitations to improve human performance, optimise work systems and enhance safety performance?

New artificial intelligence (AI) models are generalists, trained on large datasets with the aim of achieving "generally effective" performances. While this ambition for generality is their strength (ChatGPT is able to converse on any topic), in many ways it is also a model limitation in specialised contexts such as occupational safety, which requires a specific knowledge base and dialogic skills adapted to the user's individual understanding. A strategy to make generalist models applicable in vertical domains is the so-called fine-tuning, which, at least partially, specialises the model using dedicated datasets. However, this approach is often made impractical by the limited availability of specific and high-quality data. Another solution is the implementation of hybrid systems, which combine generalist artificial intelligence models with domain-specific expert modules or systems. (...)



What mindset or organisational changes still need to be taken advantage of to make the most of the opportunities provided by AI to improve the company's reliability, efficiency and safety?

The key concept I believe is a "multidisciplinary approach". Integrating AI into HSE requires close collaboration between safety experts, AI engineers, psychologists and designers. While safety

experts have domain knowledge, they often lack the technical expertise of AI, and vice versa, AI engineers are not always aware of the critical details of the application context. The contribution of psychology and design is essential to ensure accessibility and usability of AI solutions, considering how users interact with the technology. Trust in AI depends on respect for ethical principles such as privacy, transparency and inclusiveness, which are essential for a fair distribution of benefits and allowing users to understand and potentially challenge AI decisions. (...)



How can AI and humans co-exist and work together so that technological progress and safety can improve in synergy?

(...) Critical thinking and a collaborative approach to problem solving must be promoted. Equally crucial is the design of AI systems, which must be human-centred and consider the needs and limitations of users, creating intuitive interfaces that do not overload with cognitive complexity. Integrating AI into work requires transparency, privacy protection and inclusiveness, with new practices to define and enforce a robust ethical framework. Monitoring and evaluation are crucial to correctly identify the impact of AI on workers' safety and well-being, by requiring continuous feedback to improve solutions. In summary, a conscious commitment to integrating AI, continuous training, inclusive design, cooperation between disciplines, ethics and monitoring are essential to advance innovation, improve safety and well-being in the workplace.

ASSET INTEGRITY

Eni applies the **ASSET INTEGRITY** process to all its plants to ensure the correct design and adequate construction, with the most suitable materials; to apply the utmost rigour in the operation of the plants; to implement their correct decommissioning; and to manage residual risks with respect to the safety of people, environment and reputation. As part of the risks associated with acute and chronic natural events, Eni also tackles climate change risks with the most advanced scientific and technical tools. Where appro-

appropriate, the Asset Integrity process includes the engineering verification of congruence between asset design criteria and the prospective climatic conditions that could occur during the entire expected life. The design traditionally considers statistical data of past natural events, assuming that these are also representative of future events. This assumption is not necessarily guaranteed for the coming decades, due to climate changes (both the increased frequency of extreme events and the average values of temperatures, winds, precipitations, waves and their effects on

the territory). Eni's asset design process also considers climate forecasts associated with various "Shared Socio-economic Pathways", defined in the IPCC Sixth Assessment Report, which describe possible alternative global socio-economic scenarios, including drivers such as population, education, economic growth, urbanisation, etc. In 2023, Eni became equipped with scientifically advanced data providers and models so that working hypotheses, tools and technical solutions are always aligned with corporate objectives when managing these risks.

CLIMATE CHANGE FACTORS CONSIDERED IN THE ASSET INTEGRITY PROCESS





Case Study

The importance of safe behaviour: Behavioural Safety & Environmental Coaching (BS&E)

CONTEXT: behavioural safety risks are all those actions, decisions and attitudes that can adversely affect the safety of people, activities or the surrounding environment.

OBJECTIVES: behavioural safety training is essential to change risky behaviour and contribute to establishing a pervasive and deep safety culture to reduce accidents.

ACTIVITY: in continuity and synergy with the activities initiated in the "Human Factor and Safety" area, a new course was launched to train the BS&E Coach figure, responsible for developing onsite interventions based on coaching techniques. To date, 350 coaches have been trained in Italy and abroad. In 2023 the BS&E Coaches involved over 800 people to share experiences and lessons learned, strengthen and promote safety culture and initiatives, disseminate virtuous behaviour and practices, raise awareness of the **STOP WORK AUTHORITY**, and learn how to recognise behavioural biases as a source of risk by focusing on personal barriers that prevent the communication of weak signals.



INDUSTRIAL HYGIENE AND PRODUCT SAFETY

Eni carried out a series of industrial hygiene activities to strengthen the monitoring and control of risk agents present in the working environments also through the participation in working groups with national bodies to prepare reference guidelines on the subject. In particular: (i) knowledge of risk agents was strengthened through the implementation of a targeted training programme for Industrial Hygienists; (ii) in-depth studies were

carried out on the selection and management of personal protective equipments; (iii) the company's procedural body was optimised and updated, to simplify its use by operational sites; (iv) a methodological standard was developed to ensure effective management of HSE aspects related to radiological risk in Oil & Gas activities. Moreover, the radiation protection laboratory was accredited according to ISO/IEC 17025:2008 to achieve greater process efficiency and guarantee data validity. In the area of product

safety, Eni is committed to managing the risks associated with chemicals for purchase and sale, in line with European and non-European regulatory developments. In this regard, it has developed a tool for managing documentation and hazard characteristics, making Safety Data Sheets available to all stakeholders, as well as having launched a system to assess the ability to generate circular value in products and services through the value chains of chemical and petrochemical products.



Case Study

Natural Risks: Volcanic Risk Awareness Day

CONTEXT: planning and management of scenarios triggered by natural hazards are an integral part of Eni's emergency response strategy.

OBJECTIVES: to increase the corporate culture towards natural risks, annually, Eni carries out information initiatives aimed at spreading awareness of the scenarios that exist in the territories where Eni operates and at facilitating the implementation of intervention procedures.

ACTIVITY: as part of the "National Civil Protection Week", in October 2023, the "Volcanic Risk Awareness Day: focus on the Phlegraean Fields and Eni's preparedness" was held in Pozzuoli, organised in collaboration with the Civil Protection Department. The event has allowed to enlarge upon the knowledge of the phenomena that characterise the area, a cause for growing interest and concern following the seismic events that occurred in the last months of 2023, directly with the personnel of the Department's Volcanic Risk Service. In particular, aspects related to emergency management and the organisation of the national Civil Protection system were dealt with, and an internal information point was set up, visited by around 400 people.



People's health



Why is it important to Eni?

For Eni, besides being a right, Health is a prerequisite for business performance and fair socio-economic development in the Countries where Eni is present. We believe that placing health at the centre of the business strategy and operating models improves performances, resilience and help retain talent within the company. It also contributes to the achievement of a "just" energy transition for the people and in geographical areas in which we operate.

FILIPPO UBERTI HEAD OF ENI HEALTH

For more information

POLICY/POSITIONING/OTHER DOCUMENTS

► Respect for Human Rights in Eni; ► Eni's Code of Ethics; ► Eni for 2023 - Sustainability performance; ► eni.com

COMMITMENTS

~€279 mln for Health activities 2024-2027; 85% employees with access to psychological support by 2027; 100 sensors tested by 2027 including Italian offshore sites and abroad for digital monitoring of indoor healthy working environments

For Eni, protecting and promoting the health of its people, in its physical, mental and social dimensions (workers, families and communities), promoting the culture of health and access to adequate health services is essential as it protects a fundamental human right. Maintaining the well-being for Eni's people is also strategic for the company, and is achieved following principles of precaution, prevention and promotion. The correct manage-

ment of health-related risk is ensured by constantly updating the health profile assessments for the Countries of presence. These assessments consider stakeholders' expectations and the potential health impact from industrial activities, with a continuous monitoring of the possible presence of epidemic and pandemic outbreaks. To ensure people's health at every stage of the business cycle, a dedicated management system is in place in all

operating realities, in collaboration with qualified healthcare providers and national and international university and government institutions and research centres. Eni acts in accordance with local regulations and the highest international standards, ensuring that personnel training and skills are updated continuously. In 2023, a customer satisfaction survey was conducted on the Eni population in Italy to assess their perception of health services.

Case Study

Cooperation with the International Labour Organisation (ILO) on occupational health and safety

JT



ACTIVITY: in 2023, Eni activated a partnership with the **ILO** to improve occupational safety and health and access to social health protection measures. The **ILO** will identify potential areas for improvement and recommendations to further promote occupational safety and health throughout the value chain. Farm owners, farm workers and their representatives will be helped in raising awareness and improving occupational health and safety practices through training activities and the implementation of risk prevention and reduction measures. Strengthening health protection throughout the agro-industrial supply chain is crucial for a supply chain that values human rights. The initiative has a five-year duration and may be extended to other Countries.

NEXT STEPS: the beneficiaries will be 150,000 small farmers in the agro-industrial sector in Kenya and Ivory Coast, where Eni is developing projects for the production of vegetable oil to supply the biorefineries.

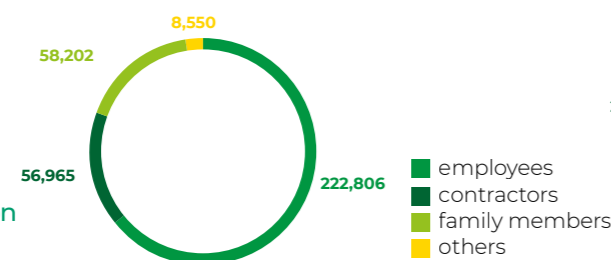
The analysis showed that Eni is perceived as an active community in the promotion and prevention and dissemination of a health culture. Collaboration with international organisations was strengthened during the year, including the [ILO – INTERNATIONAL LABOUR ORGANISATION](#), the Health Commit-

tee of the IOGP - the International Association of Oil & Gas Producers, and IPIECA, the industry association on global sustainability topics. Eni has a system of corporate welfare and benefits that includes a set of services, initiatives and instruments aimed at improving employees' well-being. The

number of participations in health promotion initiatives in 2023 was 90,798, of whom 65,074 were employees, 23,632 contractors and 2,092 family members. These include voluntary programmes, activities and interventions with the priority aim of maximising the psycho-physical well-being of workers.

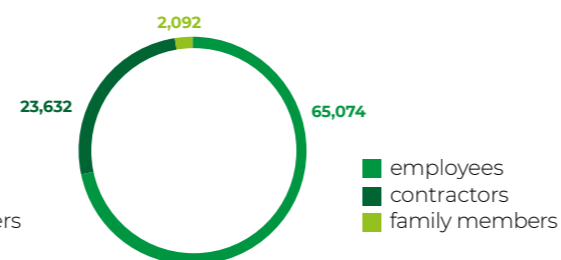
346,523
health services provided

NUMBER OF HEALTH SERVICES PROVIDED IN 2023



90,798
accesses to health promotion initiatives

NUMBER OF REGISTRATIONS IN HEALTH PROMOTION INITIATIVES IN 2023



HEALTH INITIATIVES

OCCUPATIONAL MEDICINE AND INDUSTRIAL HYGIENE

For the protection of workers' health and safety, in relation to the working environment, the ways in which work is carried out and occupational risk factors.

- Medical and occupational hygiene activities to assess, identify and control risk factors that may impact workers' well-being;
- scientific research activities in relation to energy transition, in particular biorefineries, biogas production and agribusiness industrial processes;
- testing of new Internet of Things technologies continued: 49 sensors were tested at on-shore operational sites in Italy to monitor the healthiness of indoor working environments to protect the health of workers.

GLOBAL HEALTH

For the protection and promotion of the health of communities as a contribution to social and health development (Community Health).

- Completed eleven **HEALTH IMPACT ASSESSMENT (HIA)** studies, including 6 integrated **ENVIRONMENTAL, SOCIAL AND HEALTH IMPACT ASSESSMENT (ESHIA)** to assess the potential health impacts of industrial projects on affected communities;
- implemented 38 health development initiatives in 15 Countries;
- strengthened the collaboration with health institutions and organisations in Countries of presence with the signing of 12 agreements;
- 330,000 people supported in access to health services.

MEDICAL ASSISTANCE AND MEDICAL EMERGENCY

For Eni workers and their families, consistently with the results of the needs analyses and epidemiological, operational, legislative contexts. It includes preparedness and response to health emergencies.

- Services and benefits for the prevention, diagnosis, treatment and management of acute and chronic diseases, for workers and, where applicable, their families;
- continuous updating of response plans for epidemics and pandemics;
- online psychological support service available to employees in Italy and abroad, covering 70% of employees, planned extension to 85% by 2027;
- Psychological First Aid (PFA) service available to all employees in Italy and abroad in cases of catastrophic and unexpected events;
- services concerning health and gender assistance, e.g. a helpline dedicated to victims of harassment and gender-based violence (WEP case study) in Italy;
- extension of "Più Salute", a package of health assistance services or free for Eni's employees and their families that provides for 24-hour care, and services, from telemedicine to home medical services, from booking support at health facilities to an anamnestic interview throughout Italy.

HEALTH PROMOTION

For the dissemination of a health culture among employees and families, based on the health status of the general population.

- Awareness-raising in relation to endemic diseases, such as tuberculosis and malaria, sexually transmitted diseases, and non-communicable diseases, such as diabetes and hypertension;
- extension in many Italian cities of the "Preveni con Eni" service, a free biennial check-up for oncological and cardiovascular prevention that involved 44% of the Eni population;
- flu vaccination campaign distribution in Italy.

HEALTH AND ENERGY TRANSITION

In 2023, scientific research activities developed with the contribution of Eni researchers and in collaboration with universities and research institutes continued, to assess the risks, potential impacts and opportunities for the health of workers and communities, linked to energy transition, new technologies and new production processes. Special

focus was placed on biorefineries and agribusiness, as well as the company's activities related to the decarbonization strategy, such as clean cooking. Within the scientific research activities, the work of the Fondazione Eni Enrico Mattei (FEEM) Health Committee, an independent scientific research committee, also continued. Founded in 2021, the FEEM Health Committee consists of doctors, economists and health systems experts

to support Eni in identifying new health risks within the context of the energy transition, defining models of collaboration between the public and private sector for the emergency preparedness and response, and the provision of welfare services. The main objective is to protect the health of Eni people involved in the transition process and contribute to the strengthening and resilience of social and health systems.

Interview



WALTER RICCIARDI

Full Professor of Hygiene and Preventive Medicine at the Università Cattolica del Sacro Cuore in Rome. He was president of the Istituto Superiore di Sanità (2015-2018) and a member appointed by the Italian government to represent Italy on the Executive Board of the World Health Organisation (2017-2020). He is currently Chairman of the European Commission's Mission Board for Cancer.

Planetary Health: Perspectives and Challenges

“
Professor, what are Planetary Health and One Health and why are they relevant for health protection?”

Planetary Health and One Health are interdisciplinary approaches that focus on the interconnection between human, animal and our planet's health, analysing and addressing the challenges that threaten people's health, directly and indirectly through the natural environment. Planetary Health is considered an evolution of One Health. While the latter focuses primarily on human, animal and environmental health and the interactions between them, Planetary Health expands this view to include considerations of the social, economic and political systems that influence human health and the well-being of the planet. It also looks at factors such as climate changes, changes in biodiversity, food systems, globalisation and mobility. This new approach implies actions to reduce social inequalities, as it is often the most vulnerable communities that suffer most from the negative impacts of these phenomena. Planetary Health is essential for a sustainable and prosperous future for everyone and can only be achieved by involving governments, international organisations and local communities.

“
Professor, during the research activities carried out in 2023 within the FEEM Health Committee, you showed us the value of a systemic approach for the analysis of infectious diseases, can you explain more?”

As a possible consequence also of climate changes, we are now seeing variations in the geographical distribution and seasonality of certain diseases. We conducted an analysis of haemorrhagic fevers, in particular Ebola, Lassa and Marburg Virus, to assess their potential spread by identifying environmental and population risk factors. These infections represent in fact threats to global health and the study of their ecological context can yield relevant information for preparedness and

response systems to the onset of new emergencies. It is important to conduct research activities that will enable adaptation strategies and strengthen health systems.

“
Speaking of which, can you explain what is meant by a resilient health system?”

A resilient health system is one that is able to adapt, resist and recover effectively from stressful situations, crises or disasters. Resilience in the health context refers to the ability to cope with and manage emerging challenges, such as epidemics, pandemics, natural disasters, health emergencies and other events that may put pressure on system resources and capacities.

“
Professor, apart from infectious diseases, one of the biggest challenges between now and 2030 is definitely the fight against cancer. Do you think it is really possible to neutralize this “disaster” and how?”

The fight against cancer is a complex challenge. I believe that it is possible to effectively combat this pathological condition through a holistic and coordinated approach involving different sectors and actors and leveraging on: (i) prevention: promoting healthy lifestyles, reducing exposure to carcinogenic substances such as tobacco smoke and alcohol; (ii) early diagnosis and treatment: ensuring equitable and timely access to these services is essential to improve clinical outcomes for patients with cancer. This requires investment in the training of healthcare personnel, healthcare infrastructure and access to the most effective therapies; (iii) research and innovation: these play a key role in developing new therapies and more effective diagnostic techniques and identifying predictive biomarkers. It is important to support multidisciplinary research and promote international collaboration.

Environment



Why is it important to Eni?

Environmental protection is a core value for Eni and an integral part of our corporate strategies. We promote environmental culture both internally and to our stakeholders. The efficient use of resources, the protection of natural capital and a circular approach are the principles that guide our business towards the goal of Carbon neutrality by 2050.

GIOVANNI MILANI HEAD OF HSEQ AT ENI

For more information

POLICY/POSITIONING/OTHER DOCUMENTS

► Eni Biodiversity and Ecosystem Services Policy; ► Eni makes "No Go" Commitment for UNESCO Natural World Heritage Sites; ► Eni's Position on Water; ► Eni's Position on Biomass; ► Eni's Code of Ethics; ► Eni for 2023 - Sustainability performance; ► CDP Water Security Questionnaire 2023; ► eni.com

COMMITMENTS

Commitment to minimise freshwater withdrawals in water-stressed areas; Reuse of freshwater in line with the trend of the last 5 years; Produced water re-injected in line with the trend of the last 5 years; Development of new technologies for waste recovery and implementation on an industrial scale; Commitment, in remediation works, to implement sustainable technological solutions inspired by the principles of a circular economy

ENVIRONMENTAL CULTURE

Eni pays special attention to the efficient use of natural resources such as water, the reduction of **OIL SPILL** and emissions, waste management, protecting biodiversity conservation areas, and ecosystem services. In 2023, Eni continued the cultural renewal programme

launched in 2019, aimed primarily at employees and the supply chain. The programme's various initiatives include Environmental Cultural Engagement, site-specific sessions to raise awareness of environmental issues, which have so far been implemented at 6 Italian sites and 1 foreign site. During these sessions, starting with the **ENVIRONMEN-**

TAL GOLDEN RULES, an approach is adopted that promotes collective intelligence and effective communication. It is useful for identifying solutions with high commitment and easy implementation. In addition, 16 Environmental and Safety Pacts were signed involving suppliers in tangible and measurable improvement actions.

WATER RESOURCE MANAGEMENT IN ENI

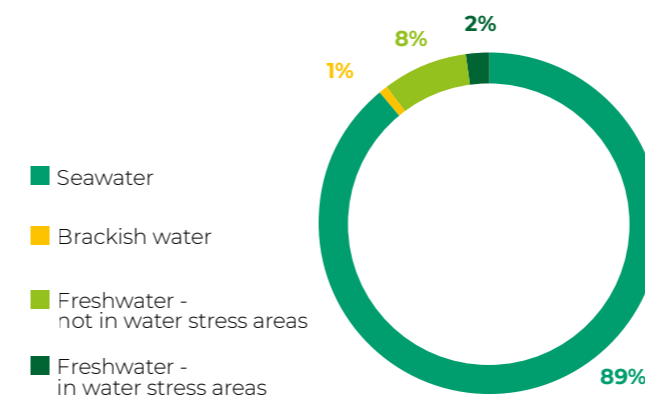
The basic principles

In 2021, Eni published its own position on water resources, in which it undertakes to pursue the CEO Water Mandate and, in particular, to minimise its freshwater withdrawals in areas under water stress. In order to ensure efficient management of water resources, Eni assesses water use and its impact on the ecosystem, other users and the organisation. Especially in water-stressed areas, Eni maps

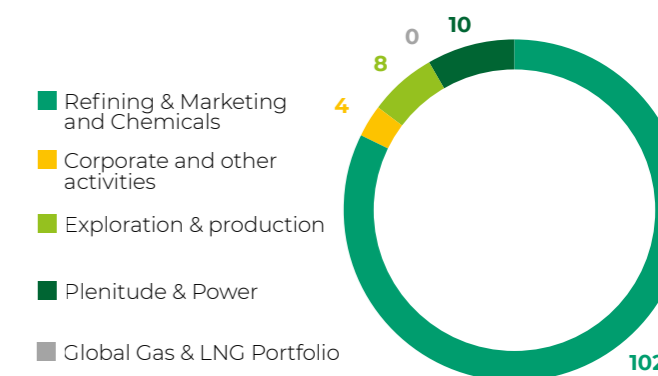
and monitors water risks and drought scenarios (mapped annually using Aqueduct, a tool developed by the World Resources Institute) to define short-, medium- and long-term actions to prevent and mitigate the effects of climate change. High quality freshwater withdrawals (i.e. from aqueducts, aquifer or surface water) are minimised through: (i) process efficiency promoting actions; (ii) the use of lower quality water (i.e. rainwater, water from remediation activities, or desalinated water). Within IPIECA, Eni

is committed to promoting best practices in water resource management through a training programme and sharing industry experiences, and is active in defining water stewardship criteria for the O&G sector and alternative energies, including solar, wind, hydrogen and biofuel. The commitments undertaken lead Eni to optimal water management beyond the industrial boundary, integrated into the territory, and to minimise the exposure of its activities to water risk, through an integrated approach at the river basin level.

TOTAL WATER WITHDRAWALS BY SOURCE (%)



FRESHWATER OUTPUTS BY SECTOR (mIn m³)



Interview

Collaboration and Sustainability Strategies

The Be-Green project is an initiative that uses psychology tools to identify eco-friendly behaviour in the company, to promote an environmental culture in the workplace. A survey was prepared to map both corporate and individual organisational factors, understood as people's soft skills and environmental awareness. The value and originality of the project was recognised with the "Sustainable and Resilient PA 2022" award in the category "Training in Sustainability" by the Public Administration Forum.

How did the collaboration with Eni come about?

As part of Eni's path on the theme of promoting environmental culture, from an interdisciplinary and collaborative perspective between academia and business, we took the opportunity to explore new knowledge on the subject of environmental sustainability. The idea materialised in 2022 with the BE-GREEN research project, funded by the Ministry of University and Research (MUR) in favour of the REACT EU-PON "Research and Innovation 2014-2020" interventions. It is an evolution of an activity, started in 2019 in Eni, focused on the attention and management of weak environmental signals. (...)

How do you build a shared environmental culture in the company?

The results of the survey, answered by a group of employees, shows that human and organisational factors influence the adoption of behaviours aimed at preventing environmental impacts and improving the sustainability of processes and products; moreover, the tools and support provided by the company incentivise the preventive identification and management of environmentally risky situations. Based on the results of the survey, Eni developed a series of training tools that the Be-Green project integrated and enhanced into a new awareness-raising path focused on the application of the **ENVIRONMENTAL GOLDEN RULES**. By acting on key individual characteristics, those attitudes that increase the maturity level of the environmental protection culture can be activated, becoming the company's value asset. The course promotes and strengthens workers' awareness dealing with these issues (...). There are multiple spin-offs and implications for the promotion of environmental sustainability. This is why the delivery of the course will be extended in 2024 in response to the need to promote more environmentally aware and conscious actions, benefiting the company and workers: a value inside and outside of the working environment.



CHIARA MENEGETTI

Associate Professor of Psychology at the Department of General Psychology of the [Università di Padova](#), she graduated and trained at the same university. Her field of research concerns cognition and personal characteristics in relation to individual differences. [► For the full interview, click here.](#)

THE MAIN AREA OF INTERVENTION

WASTEWATER
Wastewater is the combination of civil and industrial effluents, in addition to rainwater collected and drained through sewerage or drainage systems. Giving priority to areas of high water stress, Eni promotes interventions to reduce water withdrawals by reusing wastewater, for example in:

- i) The Livorno Refinery, one of the main Italian sites exposed to water stress;
- ii) the Ravenna Petrochemical hub, with a wastewater reuse plant, in operation from 2025 (about -5% of the site's fresh surface water withdrawals);
- iii) the Brindisi Petrochemical Plant, with a wastewater reuse plant for about 0.4 Mm³ per year, operational by 2026;
- iv) the Gela biorefinery, where Eni treated about 3.9 Mm³ of urban wastewater in 2023 and reused 0.4 Mm³ of it for industrial purposes.

WATER FROM REMEDIATION
Reclaimed waters are contaminated groundwater from sites undergoing remediation, which require treatment to remove pollutants before their return to the environment or a safe reuse. Eni is committed to enhancing the value of remediated water through processes for its reuse, reducing the need to draw high-quality water. For example:

- i) At various sites, including Porto Torres, Priolo, Assemini, Manfredonia and Gela, Eni Rewind treats groundwater to produce demineralized water for reuse;
- ii) reuse projects for remediation water are present at the petrochemical plant in Porto Torres (1/3 of the site's freshwater requirement) and the Gela biorefinery (about 0.5 Mm³ per year);
- iii) about 50% of the water requirement of the Gela biorefinery in 2023 was met by low-quality water (thanks to wastewater processing and remediation water);
- iv) further studies are underway to increase remediation water and wastewater reuse at the Porto Torres, Priolo and Mantua sites.

PRODUCED WATER
Produced water refers to the water associated with the extraction of hydrocarbons naturally present in the reservoir, which may contain contaminants (oils, heavy metals or other harmful compounds). Eni is committed to the treatment and reuse of produced water, limiting disposal activities and promoting added value through reinjection into the reservoir to increase oil recovery; examples include:

- i) The Viggiano Blue Water Project, in Val d'Agri in Basilicata, to treat and recover produced water;
- ii) the Meleiha site (Agiba, Egypt) will allow the total reinjection of produced water for processing in 2024, thus significantly reducing its discharge into evaporation ponds;
- iii) in Turkmenistan, at the Burun site, an initiative is underway that will lead to the zeroing of reinjection for disposal from 2024;
- iv) during 2023, the reinjection produced water (both for production and disposal purposes) reached 60% of the total produced.

DESALINATED WATER
Desalinated water is freshwater obtained through the desalination process, which consists in removing salt and impurities from seawater or other high salinity sources. Eni prioritises the reduction of high-quality freshwater withdrawal, replacing it with desalinated water and improving the efficiency of the water distribution network. For example, the use of desalinators in Egypt allowed:

- i) To eliminate freshwater withdrawals at the Zohr site;
- ii) to reduce freshwater withdrawals at the Abu Rudeis site by 80%.

Case Study

Water saving at the Enipower power plant in Ferrera Erbognone

CONTEXT: high-quality freshwater withdrawals are reduced by replacing less valuable resources, i.e. contaminated water or treated wastewater, or through savings and increased efficiency.

PROJECT: at the Enipower site in Ferrera Erbognone, Eni tested a system to optimise make-up water filtration, used for cooling auxiliary plants. The new device, installed at the end of 2022, features an innovative self-cleaning filter system. It provides significant water savings during the washing cycles to maintain an adequate level of cooling water quality.

RESULTS: the new system allows for savings of 99% compared to the traditional system, equivalent to a consumption of more than 24,000 m³/year of freshwater. While representing a limited volume (about 1%) compared to the freshwater withdrawal of the entire power plant, this system can be exported to other plants that use closed-cycle cooling water. It may represent an additional measure of efficiency for sites characterised by an optimised and integrated industrial water cycle.



BIODIVERSITY
Operating globally in contexts with different ecological sensitivities, Eni has developed a Biodiversity and Ecosystem Services (BES) management model over time through long-term collaborations with recognised international organisations and leaders in biodiversity conservation. The BES management model is a risk-based approach applied to existing operations and new projects. It ensures that the interactions between environmental aspects (such as climate change and water resource management) and social aspects (such as the development of local communities) are identified and managed from the early planning stages. Moreover, the systematic application of the Mitigation Hierarchy allows preventive measures to be prioritized over corrective actions. It drives continuous improvement of the BES management towards no net loss or net gain of biodiversity depending on project-specific



Restoration of coastal strand thicket following construction

risks and context. Eni's biodiversity risk exposure is periodically assessed by mapping Eni's operational sites concerning their geographical proximity to protected areas and areas important for biodiversity conservation. This allows to identify priority sites where to intervene in depth analysis to characterise the operational-environmental context and to assess potential impacts to be avoided or mitigated through the BAP - Biodiversity Action Plan. In 2023,

habitat restoration or biodiversity protection activities were performed in Congo, Egypt, Nigeria, UK, USA (Alaska), Mexico, Ghana, Spain and Italy. On the [eni.com](https://www.eni.com) website, in-depth results of biodiversity risk exposure assessments for Eni's portfolio operations and mitigation actions can be found, as per the transparency recommendations of the Convention on Biological Diversity's "Kunming-Montreal Global Biodiversity Framework".

POSITIONING

► **"NO GO" policy**
Eni does not conduct oil and gas exploration and development activities within the boundaries of Natural Sites included in the UNESCO World Heritage List.

► **BES Policy**
Eni recognises the importance of biodiversity for human well-being and business, by promoting an active and integrated biodiversity management approach for all operations, within contexts with varying ecological sensitivities and regulatory frameworks.

BES MANAGEMENT MODEL

Risk exposure assessment
Analysis using tools and internal processes to identify and prioritise sites with a potential risk of impact on BES.

Implementation of BAPs
Plans that define actions to mitigate impacts and to conserve or enhance biodiversity, ensuring an effective risk exposure management.

Mitigation Hierarchy
A tool at the heart of the BES management model, it is a preferred sequence of actions to prevent and avoid impact. Where this is not possible: minimise and, when impacts occur, restore. Where significant residual impact remains, compensate for related risks and impacts.

ACTIVE COLLABORATIONS IN 2023

- Fauna & Flora (since 2003);
- Wildlife Conservation Society (since 2016);
- IUCN - International Union for Conservation of Nature (since 2022);
- Member of Proteus, partnership managed by UNEP/WCMC (since 2008).



Interview

Exploring the Link between Biodiversity and the Energy Enterprise

RAY VICTURINE

Director of the WCS

"Business and Conservation" programme, he works with the public and private sector to promote policies and best practices to mitigate impact on nature, address the effects of climate change and seek long-term sustainable conservation funding. Ray's academic training combines studies in natural resource economics, conservation biology and business administration.



What is the importance of biodiversity for an energy company in the context of global challenges?

Companies are facing increasing scrutiny over their impacts on nature and their greenhouse gas emissions, and more and more, society is calling on companies to demonstrate their commitment to reduce impacts and enhance nature and natural systems. This is consistent with strong global moves toward nature-based solutions to counter climate change, zoonotic diseases, and biodiversity loss. Such a focus and pressure are only going to increase in the future, and companies, such as Eni, need to be prepared, ensuring that a culture is in place that both respects nature, and internalizes the cost of its impacts on biodiversity and ecosystem services as part of its investment considerations and long-term strategy so that biodiversity outcomes can be achieved.



What is the value of the partnership between Eni and WCS?

WCS is a conservation organization with a long history. Established in 1895, WCS has gained a strong reputation globally for scientific research and its ability to deliver conservation outcomes on the ground through effective management and program implementation. Where Eni is working or planning developments in or near areas of utmost importance for conservation, WCS wants to have the opportunity to help ensure that the company uses best practice that either avoid or minimize impacts to those areas, and to develop technical and financial plans that compensate for any residual impacts to ensure that there is no net loss of biodiversity, and preferably a net gain. The fact that Eni has both committed to decarbonization and developed a Biodiversity and Ecosystem Services policy that commits to best practice, enables WCS to work with Eni toward achievement of positive biodiversity, climate, as well as social outcomes. In those areas where our organizations overlap geographically, WCS has the capability to carry out biodiversity studies, develop Biodiversity Action Plans, and guide the company's efforts to achieve their biodiversity objectives. WCS's work includes technical assessment of appropriate and transparent metrics for assessing changes in biodiversity. This is a benefit to the countries where Eni works, as well as the planet.



In your experience with Eni, what have been the main challenges in implementing biodiversity projects and how have these been overcome? Which have been the biggest achievements of the partnership so far?

WCS and Eni began working together in 2015 with the development

of the Biodiversity Action Plan (BAP) for Mboundi in the Republic of Congo. WCS faced the challenge of undertaking a retrospective assessment of where impacts had already taken place and try to ascribe which impacts were either directly or indirectly related to Eni. The work under the BAP revealed the presence of species previously unknown in its area of operations. In addition, it also concluded that the opening of roads to connect production facilities facilitated access to the forest, thus making it more exposed to the risk of deforestation, hunting, poaching and disease transmission to wildlife. The identification of this indirect impact led the affiliate to embrace activities both to mitigate impacts on habitat but also to embrace plans to support investment in activities that support conservation, from supporting protected areas to addressing drivers of deforestation by working with local communities and by managing access along roads. Currently WCS is also working with Eni in Alaska to develop a Biodiversity and Ecosystem Service Action Plan (BESAP) that can support mitigation activities for impacts from an existing operation in the Arctic. As a result of WCS studies, Eni is exploring innovative approaches for detecting polar bear dens with drones, addressing data deficiencies for key taxa, and exploring nature-based solutions to address restoration of tundra areas, including the facilitation of a workshop on tundra restoration in 2023 that was attended by representatives of local and national regulators, experts, researchers, local community members. These actions have gained support of local stakeholders and places the company in an important leadership role. Furthermore, Eni's footprint in the Arctic is very small, but all the actions being considered are scalable to all North Slope producers and local communities. One very positive element of the work with Eni in Alaska is the integration of biodiversity and ecosystem services into company management. Management across all levels of the company are now responsible for delivering on biodiversity and social outcomes and have specific MBOs, related to those outcomes. This means that management also has responsibility for delivering on the objectives developed in the Biodiversity Action Plans and that addressing biodiversity impacts and mitigation is not simply a compliance exercise. WCS is currently working to implement recommendations from the BAP. By doing so, tangible gains in knowledge and outcomes for biodiversity and ecosystem services can be achieved. WCS hopes to continue to work with Eni to explore avenues for innovation on the use nature-based solutions, to develop and test effective metrics to monitor biodiversity impacts, encourage the development of science-backed programs that support the company's commitment to nature and to decarbonization, and the implementation of effective, long-term, programs that help deliver a net gain of biodiversity where the company operates.

CIRCULAR ECONOMY

The circular economy is one of the key levers to achieving global nature conservation goals. In order to do so, Eni has adopted the principles of a circular economy in its business model, existing supply chains and the development of new product chains. In 2023, Eni

continued developing its circularity measurement model in various corporate contexts validated by a third-party certification authority. Furthermore, in 2023, Eni started a pilot project to apply the experimental UNI TS 11820 standard for measuring circularity and is collaborating on the update and revision of the standard, which is planned for 2024. The UNI TS 11820 standard provides guidance on how to measure and evaluate an organisation's circularity performance and use it to verify the effectiveness of circularity strategies through a set of circular economy indicators.

UPSTREAM

- It researches opportunities for reuse of mature assets and equipment at the end of the production cycle, including through material recycling.

- At Ex Centro Olio in Trecate initiatives are evaluated to promote renewables, including photovoltaic and energy storage plants;
- approx. 900 tonnes of steel were recycled at the former gas treatment plant in the Northern Central District of Ravenna.

DOWNSTREAM

- It transforms traditional refineries into biorefineries for the production of biofuels from **BIOGENIC MATERIALS**, waste and scrap.

- The use of new processes for the valorisation of waste and scrap for the production of new energy carriers is under verification;
- biogenic waste, plasmix, CSS, FORSU, and the Organic Fraction of Municipal Solid Waste used.

VERSALIS

- It develops and implements complementary recycling technologies for plastics and rubber;
- it uses raw materials from renewable and recycled sources to make increasingly sustainable products.

- Transformation of the Porto Marghera site into the hub for advanced mechanical recycling of post-consumer plastics continues;
- construction was started for the demonstration plant for chemical recycling of plastics with proprietary Hoop® technology;
- product range from organic and low carbon raw materials enhanced.

ENI REWIND

- It values soil, water and industrial and remediation waste through projects for the rehabilitation and reconversion of brownfield sites, applying state-of-the-art solutions and proprietary technologies.

- Zero km remediation solutions and treated water regeneration;
- conversion of brownfield assets into renewable energy plants and land reclamation platforms;
- Blue Water technology for the reuse of produced water developed;
- urban sludge valorization project in Porto Marghera.

PLENITUDE

- Electricity generated using renewable sources;
- it studies revamping and repowering interventions to extend the useful life of assets.

- The company is committed to reducing waste production by reusing by-products;
- increased installed capacity from renewable electricity generation plants (photovoltaic and wind power).

Case Study

JT



Circular transformation of traditional sites: Livorno biorefinery

CONTEXT: among the projects concerning Eni's circular economy is the construction of the new biorefinery in Livorno. The project calls for the implementation of a plant with processing capacity of 500,000 tonnes per year (kt/y) capable of producing innovative and high-quality bio-components.

ACTIVITY: this reconversion will make it possible to use raw materials derived from agro-food industry residues, from vegetable and animal origin, and from vegetable oils, cultivated mainly on degraded or abandoned land. These raw materials will be processed using the proprietary Ecofining™ technology, which enables the production of advanced biofuels that, as defined by the Renewable Energy Directive REDII, guarantee high CO₂ emission savings as they are obtained from agro-food chain residues or waste, such as **HVO (HYDROGENATED VEGETABLE OIL)**, the first biofuel produced with 100% renewable raw materials. In fact, the biorefinery will produce bio-components that can contribute to decarbonization targets through industrial transformation, especially in the mobility sector, with a reduction of no less than 65% in GHG emissions. Moreover, considering the circular economy, the conversion of the refinery into a biorefinery will allow for the enhanced use of the logistical facilities and production plants already present on the site, reducing the use of virgin resources and further increasing Livorno's importance as a strategic logistical hub for the distribution of biofuels for central Italy.

OTHER PROJECTS: in 2023, the study for the construction of a Waste to Methanol plant at the Sannazzaro refinery was launched for the processing of 200,000 tonnes of non-recyclable waste of urban and industrial origin that will allow the production of approximately 95,000 tonnes of methanol and 1,500 tonnes of hydrogen.

CIRCULAR DECOMMISSIONING IN UPSTREAM

In the current energy transition context, Eni Upstream has adopted a Circular approach based on maximising the residual value of mature assets through plant re-generation and reuse of its components.

Considering the increasing number of decommissioning projects expected in the coming years and the materials that will result from them, the circular economy principles are determining factors in choosing the best decommissioning solutions for Oil & Gas installations. Many plants at the end of their operational life represent

an important resource in terms of ferrous materials and components that can be reused in other contexts, such as new development projects or for operational and maintenance reasons. 2023 was particularly important for the implementation of a series of initiatives supporting "Circular Decommissioning" in Upstream.

Case Study



Activities under Circular Decommissioning



ENHANCING MATURE ASSETS: in the area of asset valorisation, the Asset Lifetime Value (ALV) process was developed in 2023. This process analyses the ability to maximise Net Present Value (NPV) in mature assets through the identification of operational efficiencies, cost optimisation, the application of new technologies and the analysis of opportunities for new life in the M&A processes. This process is part of the context of monitoring the performance of mature assets and optimising operating costs, and contributes to the strategy of reducing carbon emissions. In particular, an integrated clustering model based on technical-economic KPIs is used first and foremost to identify critical assets and their areas of intervention. Initial results for this process were achieved in 2023 by analysing a total of 24 assets in Italy and the United States and evaluating more than 80 optimisation scenarios. This led to the identification of 28 initiatives to extend the productive life of these assets by a further 33 years and the generation of €170 mln NPV with respect to the scenario prior to the implementation of the initiative.

CIRCULARITY: as part of the Energy Transition strategy, a multi-disciplinary Working Group was set up in 2023, phased according to a progressive transversal scheme to identify and assess opportunities for asset circularity in both NR and other Eni Business Areas.

STAGES OF ANALYSIS FOR THE CIRCULARITY OF DECOMMISSIONING



The working group's activities began with the analysis of a number of onshore assets in the North Central District of Ravenna. Several circularity initiatives have already been selected and are currently being investigated in feasibility studies. Of particular note, the former Trecate Oil Centre, for which reconversion options related to the construction of photovoltaic and energy storage plants are being evaluated. In 2024, the extension of these studies to additional onshore and offshore NR assets is planned to expand the opportunities for reuse in Eni's various business areas. Examples of projects for the reconversion of offshore and onshore facilities as part of the company's decarbonization strategies are: Ravenna CCS in Italy and HyNet in the UK. Existing platforms, pipelines and wells are to be reused for the capture and storage of carbon dioxide in depleted reservoirs and converted to permanent storage sites.

In the context of component circularity, a new company Best Practice was published as an operational flow guideline for the reuse of equipment and materials that are still suitable, made available during production or as a result of a decommissioning project. An example of component reuse involves the former Capparuccia gas treatment plant in the Marche region (Italy). Here, several pieces of equipment were successfully reused in other production sites with significant economic, operational and environmental benefits. Further ongoing equipment reuse initiatives concern assets in the UK, at the Liverpool Bay and Hewett fields. The last step in the circularity process involves the recycling of materials (i.e., steel, copper, aluminium and other resources) resulting from decommissioning, which can be reused in industrial processes. In 2023, approximately 900 tonnes of steel were recycled from decommissioning activities in Italy. It is forecast for the 2025-2027 period that approximately 4,500 tonnes of steel will be recycled from the decommissioning of the first platforms in Italy, and an additional 18,000 tonnes of steel from the decommissioning of UK platforms in the North Sea.

DECOMMISSIONING: as far as decommissioning activities are concerned, in 2023, the primary activities were carried out on assets in Italy and the UK. In particular, in Italy, the plug and abandonment activities for onshore and offshore wells continued. Preparatory activities for the removal of ten platforms in the Adriatic Sea and the plug and abandonment campaign of the deepwater wells of the Aquila field offshore Brindisi were started. On the onshore side, the decommissioning of the Capparuccia gas processing plant was completed. In the UK, the main decommissioning activities are at the Hewett and Liverpool Bay fields. At Hewett, the campaign plug and abandonment campaign of the wells and the preparatory activities for the removal of the six offshore platforms continues and is scheduled to begin in 2024. Preparatory activities have begun on Liverpool Bay for the removal of the facilities affected by the CCS project and for the start of the plug and abandonment campaign of the field's wells.

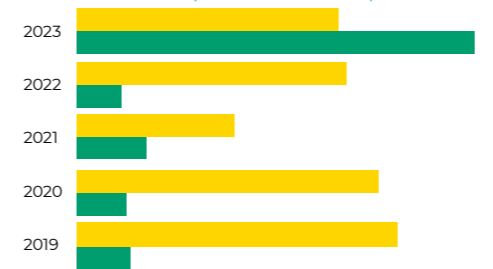
OIL SPILL MANAGEMENT

Eni's efforts are focused on all aspects of emergency management related to **OIL SPILL** impacts coming from either operational activities or sabotage attempts. In Val d'Agri, as part of the prevention of **OIL SPILLS** in the Italian context, annual maintenance of the potential spill detection system (e-vpms® system) and weather monitoring and warning system was carried out. In Liguria (Pegli-Sannazaro line), flow meters were installed for the detection of sudden and lasting leaks, while in Lazio (Pantano-Fiumicino line) a feasibility test was conducted for the applicability of the spill detection sys-

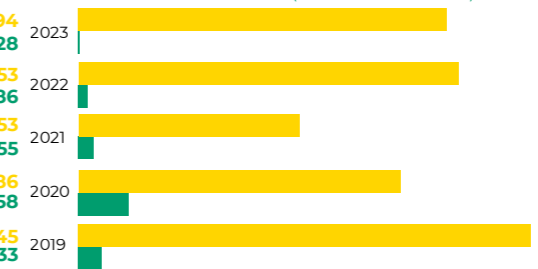
tem to detect possible interference with third parties and prevent break-ins. The precautionary clean-up and remediation campaign was completed on the retail network in Italy with the decommissioning of out of service tanks. Moreover, Eni continues to engage in the verification, monitoring and replacement of onshore and offshore pipelines in the Upstream sector to ensure the integrity of the assets and prevent possible spills. Specific programmes are underway in Egypt, Congo and Tunisia. During 2023, as part of the methodologies for assessing environmental impact due to **OIL SPILLS**: (i) the methodology aimed at assessing the risks arising from natural events that

may affect pipelines was further refined; (ii) a forecast study based on industry guidelines was carried out in Libya to identify and prioritise response options in the event of a possible **OIL SPILL**. Eni continues to collaborate with industry associations (IPIECA and IOGP) to strengthen marine pollution response capacity caused by **OIL SPILLS** (oil and other chemicals), both by updating and disseminating some Good Practice Guidance, as well as participating in regional initiatives in collaboration with International Maritime Organisation (IMO) and Global Initiative West, Central and Southern Africa, and monitoring the Oil Spill Preparedness Regional Initiative activities.

OPERATIONAL OIL SPILL AND SPILLS DUE TO SABOTAGE (volume >1 barrel)



OPERATIONAL OIL SPILL AND SPILLS DUE TO SABOTAGE IN NIGERIA (volume >1 barrel)



Case Study



Oil spill management in Nigeria

CONTEXT AND APPROACH: in recent years, onshore assets in Nigeria (wells and gas/oil lines covering a total of about 3,000 km) have been targeted by illegal activities, affecting various aspects of the business. Therefore, Eni has developed and strengthened a strategy to prevent and mitigate such events and their potential impacts over the years, based on the early identification of leaks, damages or sabotage activities near or on transportation lines, to promptly intervene to reduce or avoid them.

ACTIVITY: in 2023, Eni reinforced its loss prevention and management initiatives on production lines with the implementation of the following activities, for example: (i) optimisation of surveillance with enhancement in areas particularly prone to sabotage and bunkering; (ii) continuation of the e-vpms® system functional test, installed on some of the main pipelines; (iii) drones were tested to improve the identification of illegal activities and support surveillance agencies and authorities in reducing sabotage attempts; (iv) promotion of activities to raise awareness of risks associated with potential pollution from oil spills targeting local communities; (v) reinforcement of teams dedicated to repairing illegal connection points with a consequent reduction of the environmental impact due to them; (vi) strict focus on the clean-up and restoration activities in areas impacted by **OIL SPILLS**.

RESULTS: in 2023, there was a decrease in the number of operational **OIL SPILLS** compared to 2022, confirming the effectiveness of the actions implemented. At the same time, especially since an ever-changing economic and social framework in the Country often creates conditions for an increase in illegal activities, there was an increase in sabotage cases in 2023 (372 compared to 244 in 2022), although these were characterised by a reduction in the number of barrels spilled (5,092 compared to 5,253 in 2022).

Human Rights



Why is it important to Eni?

Commitment to the promotion and protection of human rights is one of Eni's hallmarks. The company has always combined its industrial activities on the ground with a deep respect for local communities. This commitment, which we also demand from everyone with whom we have relations, is expressed in our Code of Ethics and in the "ECG Policy - Respect for Human Rights in Eni". The latter promotes the dignity, equality and well-being of all people, for an inclusive and fair working environment.

LUCA FRANCESCHINI HEAD OF INTEGRATED COMPLIANCE AT ENI

For more information

POLICY/POSITIONING/OTHER DOCUMENTS

- Eni's Code of Ethics; ► Policy "Respect for Human Rights in Eni"; ► Whistleblowing reports received by Eni SpA and by its subsidiaries;
- Eni for 2023 - Sustainability performance; ► eni.com; ► Position on "Conflict Minerals"; ► Slavery and Human Trafficking Statement; ► Eni for 2022 - Human Rights

COMMITMENTS

100% of new projects with human rights risk assessed with specific analysis; 100% on-time completion of the actions outlined in the Action Plans; Maintain position in the 10th decile of the Corporate Human Rights Benchmark; Update of Eni's salient issues

ENI'S APPROACH TO HUMAN RIGHTS

Eni's approach to human rights is integrated in the Mission and is deepened in the ► a **Respect for Human Rights Policy**, approved in September 2023. It outlines the priority areas of engagement, in line with the principles of the **UNGPs** and the OECD Guidelines for Multinational Enterprises. Furthermore, this commitment is

reiterated in the Code of Ethics and supported by the commitments set out by the Supplier Code of Conduct, also adopted in 2020. The dignity of every human being is at the heart of Eni's activities, which is why it is committed to defining its responsibilities in contributing to the people and local communities well-being. The path undertaken in recent years in disseminating and consolidating a culture of re-

spect for human rights has strengthened human rights Due Diligence procedures, a process outlined in a specific internal regulatory document adopted in 2020. This process is based on an approach of shared responsibility by several functions for managing the most relevant processes in human rights risk management: human resources, procurement, security, sustainability, and compliance.

GOVERNANCE AND COMMITMENT

Human rights have been incorporated into governance policies and processes, including through the structuring of appropriate training frameworks.

DUE DILIGENCE

Eni has adopted a management system which includes a set of processes and tools to assess the most relevant issues, risks and impacts related to respect for human rights.

ACCESS TO REMEDY

Eni ensures adequate management of complaints through the "Grievance Mechanism" and the whistleblowing process.

GOVERNANCE AND COMMITMENT

In addition to being involved in the approval process of the new Policy, in February 2023, Eni's Board of Directors took part in an in-depth session on the international scenario and challenges

on human rights and business held by the International Human Rights and Business (IHRB). This session took place during the Sustainability and Scenarios Committee (SSC) meeting, at which the main updates to the human rights management system

and the activities conducted during the year were also presented to the councillors. The BoD is also involved, with the support of the SSC, in the annual approval of the ► **Slavery and Human Trafficking Statement**. This document is drafted in compliance with the British

and Australian 'Modern Slavery Act'. In continuity with previous years, Eni continued the process of awarding management incentives associated with human rights performance, assigning specific objectives at all managerial levels, including direct reports to the CEO. Eni's training on business and human rights is organised in a diversi-

fied strategy along four lines: (i) general courses on business and human rights for all Eni employees; (ii) specific courses on topics and areas particularly exposed to negative impacts risks; (iii) training initiatives on topics closely related to human rights (e.g. Code of Ethics, HSE, etc.); (iv) practical workshops for suppliers on safety

and human rights. In 2023 a 12 module course was developed with IPIECA and promoted internally and among Eni's contractors and suppliers to raise awareness of responsible working conditions, to facilitate understanding of the rights of workers employed and how to identify, manage and mitigate the risks of abuse of these rights.

Focus on

The new "Respect for Human Rights in Eni" policy

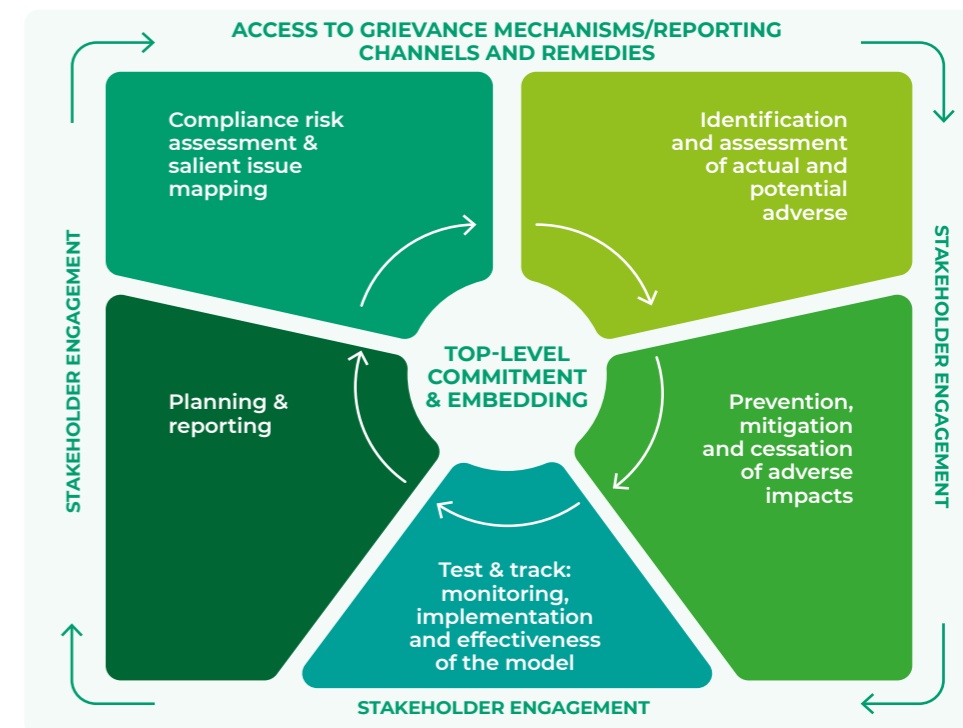
CONTEXT: Eni's approach to human rights was strengthened in 2023 with the adoption of the "Respect for Human Rights in Eni" Policy. Its fundamental guidelines were approved by the Board of Directors in September 2023, replacing the Eni Statement on Respect for Human Rights.

OBJECTIVE: outline a single and cross-cutting model to ensure respect for human rights in all corporate regulatory processes, considering the principles contained in the Corporate Sustainability Reporting Directive and other ongoing regulatory developments. The objective is to capitalise Eni's regulatory heritage elaborated over the years in a single document and ensure uniformity and consistency by enhancing a methodological approach to compliance.

STRUCTURE: the document highlights the priority areas on which this commitment is focused and Eni exercises in-depth Due Diligence, in an approach developed in line with the United Nations' Guiding Principles on Business and Human Rights (**UNGPs**) and the OECD Guidelines for Multinational Enterprises. It is structured in two sections. The first defines the principles on which Eni's commitment to respect human rights is based, specifically, the so-called "**SALIENT HUMAN RIGHTS ISSUES**". These are the most relevant issues based on business activities and geographical areas of presence, and the roles and responsibilities with reference to these principles. The second section describes in detail the Due Diligence model adopted.

DUE DILIGENCE ON HUMAN RIGHTS

Due Diligence is an ongoing process focused on the full spectrum of implications Eni's activities could have on human rights, going beyond the list defined by the so-called "**SALIENT HUMAN RIGHTS ISSUE**". This multi-disciplinary, multi-layered, corporate process-integrated model is risk-based with the aim of identifying, preventing, mitigating and reporting on negative human rights impact.



Salient issues

Eni's commitment, the management model and the activities carried out on human rights focus on the issues considered most significant for the company according to the business activities carried out and the contexts in which it operates. This set of themes, "**SALIENT HUMAN RIGHTS ISSUE**", was identified by a cross-functional group on human rights and business in

2017, with support from the Danish Institute for human rights, as part of a broader analysis is on Eni's approach to Human Rights. The 13 "**SALIENT HUMAN RIGHTS ISSUE**" identified by Eni are grouped into four categories; for each of these, Eni is equipped with risk-based models that allow it to collect information on the operating context (specific risks in countries of operation) and assess them in considera-

tion of the specific activities carried out and corporate processes, seize potential risk elements and adopt appropriate prevention and mitigation measures according to the risk levels identified. During 2024, an update of the "**SALIENT HUMAN RIGHTS ISSUE**" is planned due to adoption of the new Policy, the regulatory context and the evolution in terms of business model and activities carried out.

SALIENT HUMAN RIGHTS ISSUES FOR ENI

<p>HUMAN RIGHTS IN THE WORKPLACE</p> <ul style="list-style-type: none"> • Discrimination and equal treatment • Safe and healthy working conditions • Freedom of association and collective bargaining 	<p>HUMAN RIGHTS IN THE SUPPLY CHAIN</p> <ul style="list-style-type: none"> • Modern slavery • Migrant workers • Freedom of association and collective bargaining • Safe and healthy working conditions • Working conditions (wages and working hours) 	<p>HUMAN RIGHTS AND SECURITY</p> <ul style="list-style-type: none"> • Excessive use of force by public and private security forces • Employee security in high-risk environments 	<p>HUMAN RIGHTS IN COMMUNITIES</p> <ul style="list-style-type: none"> • Land rights • Environmental impacts resulting in impacts on livelihood, health, water availability of communities and Indigenous Peoples • Decommissioning
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Access to remediation measures

Eni prohibits, and is committed to preventing, retaliation against workers and other stakeholders for raising human rights concerns, and does not tolerate or contribute to threats, intimidation, retaliation or attacks. Furthermore, Eni does not prevent access to judicial or extrajudicial mecha-

nisms in any way and cooperates in good faith with such mechanisms. Eni is actively committed to verify and offer, also in collaboration with Third Parties, remediation of any negative impacts caused (or that it has contributed to causing) on workers and communities, as well as to make every effort to promote the achievement of this

objective if the impact is directly related to its activities, products or services. Eni does not in any way hinder the use of judicial or non-judicial mechanisms, as well as institutional ones. Eni identifies two channels for reporting possible violations: **REPORTING** through **whistleblowing** and **grievance mechanism**.

HUMAN RIGHTS IN THE WORKPLACE

Respect for the rights of people working at and for Eni is fundamental to building relationships based on fairness and reliability. Eni has an articulated framework of policies, management models, contractual clauses and programmes, also adopted by its subsidiaries, to effectively prevent risks in the direct management of the workforce. Starting in 2020, a "risk-based" evaluation model for respecting human rights at the workplace was introduced to segment Eni companies based on quantitative and qualitative parameters that capture the specific characteristics and risks of the Country/operating context. These are linked to the human resources management process (including the fight

against all forms of discrimination, gender equality, working conditions, freedom of association and collective bargaining). This approach identifies possible risk areas or improvements, requiring specific actions to be defined and monitored over time. During 2023, the application of the model was extended also to in the Energy Evolution subsidiaries, and a follow-up was performed with the upstream businesses involved. A set of standard actions to mitigate human rights impacts in the workplace was communicated to all Eni companies. A central role in building the relationship with workers and protecting their rights is also played by Eni's industrial relations model, which is based on agreements identifying how to share information with organisations representing

workers, defined at a national and international level. In 2023, international industrial relations meetings were held, namely the European Works Council (EWC) of Eni employees, the European Observatory for Health, Safety and the Environment, and the annual meeting envisaged by the Global Framework Agreement on International Industrial Relations and Corporate Social Responsibility. The Strategic Plan 2023-2026, the main employment, health and safety indicators were presented and training on recent international labour guidelines were performed. On the other hand, the regular meetings of the EWC Select Committee deepened the examination of specific businesses and information on significant organisational changes during the year.

HUMAN RIGHTS IN THE WORKPLACE

NOI - Protocol initiatives and services for the well-being of Eni people
ITALY

MAIN AIMS AND COMMITMENTS
Initiatives and services for well-being through the enhancement of interventions in the areas of health, social security, income support, housing and family management to seek a proper balance of work activities with an increasingly attentive approach to the personal and social sphere. The aim of the Protocol is to make Eni's welfare offer evolve in line with the changed external context and the new needs of the corporate population, updating and improving the basket of services, initiatives and tools to improve the quality of work and life of employees and their families, making them easier to access and more equitable throughout the territory. The Welfare Enhancement Plan included interventions in health, social security, income support, housing and family management support.

SIGNATORIES OF THE AGREEMENT
Eni and trade unions

TOGETHER - INSIEME protocol "Industrial relations model to support the energy transition process"
ITALY

MAIN AIMS AND COMMITMENTS
The Agreement launches a new model of industrial relations to support the energy transition path, in the conviction that a participatory industrial relations system is the most effective way to accompany the transformation processes. Among the objectives of the document is the sharing of a Generational Pact that allows for the renewal and updating of professional skills and the identification of joint initiatives with the aim of building, together with the stakeholders, a clear regulatory framework that is favourable to investment and able to combine economic and financial sustainability with environmental and social sustainability. The topics of diversity and inclusion, health, safety and the environment, **ASSET INTEGRITY**, research and technological innovation, internal skills development, agile working, welfare and organisational well-being also find ample space.

SIGNATORIES OF THE AGREEMENT
Eni and trade unions

Expansion contract
ITALY

MAIN AIMS AND COMMITMENTS
The objective of the Expansion Contract, valid for two years (2022-2023), is to foster the company's transformation process aimed at energy transition, by introducing new skills in different areas, in relation to the international commitments undertaken by Eni in terms of decarbonization and the fight against climate change. In 2023, it was confirmed as a tool to support the transformation process aimed at energy transition. It allows for generational change by including new key professional figures for the decarbonization process, the implementation of an essential investment for training with up-skilling and reskilling paths, and at the same time a critical turnover plan.

SIGNATORIES OF THE AGREEMENT
Ministry of Labour and Social Policies, Eni and trade unions organisations

Global Framework Agreement on International Industrial Relations and Corporate Social Responsibility
ABROAD

MAIN AIMS AND COMMITMENTS
The Agreement represents Eni's concrete commitment to guide sustainability guidelines, to define strategies based on the principles of integrity and transparency, to promote the fight against corruption, respect for human rights, labour, health and safety of people, and to protect the environment and sustainable development. The focus of the Agreement is Corporate Social Responsibility, understood as a manifestation of the company's willingness to effectively manage issues of internal social and ethical impact and in its areas of activity.

SIGNATORIES OF THE AGREEMENT
Eni, IndustrielALL Global Union and trade unions organisations (Fioctem Cgil, Femca Cisl, Uiltec Uil)

HUMAN RIGHTS IN COMMUNITIES

In 2018, Eni adopted a risk-based prioritisation model that classifies upstream business projects according to potential human rights risk, which was then extended from 2020 to the evaluation of renewables projects. Projects considered to be at higher risk are the subject of specific studies, Human Rights Impact Assessment (HRIA) and Human Rights Risk Analysis (HRRRA), which include a preliminary analysis of the local context and the possible engagement of "right holders". Through these studies, potential negative impacts, recommendations and prevention and management measures

are identified and translated into concrete Action Plans. In 2023, in-depth HRIA studies launched in 2022 were finalised in Kenya and Congo, focusing on developing vegetable oil production chains (agri feedstock) for the production of biofuels. A follow-up assessment was conducted to verify the implementation of the three-year action plan related to the HRIA study conducted in Mexico in 2019; in addition, the action plan related to Mozambique was finalised. The implementation and monitoring of existing action plans also continued. All HRIA reports and relative action plans adopted, including the periodic reports on the progress of the action plans, are publicly available on the

Eni website. In some Countries, such as Australia and Alaska, Eni operates in areas where indigenous peoples are present, towards which it has adopted specific policies to protect their rights, culture and traditions and to promote their free, prior and informed consultation. As part of an effort to improve own procedures, Eni carries out in-depth investigations to ensure in the context of its activities the safeguarding of the rights of indigenous peoples. The most recent of these Policies, was adopted in 2020 and renewed in 2021, referring to the indigenous peoples in Alaska affected by the business activities carried out by the Eni US Operating company in the area.

100%
of security contracts contain clauses on human rights

HUMAN RIGHTS AND SECURITY

Security incidents can affect a wide range of human rights, including economic, social and cultural rights. They can have a significant impact, both negative and positive, on freedom of expression and the ability to participate in political processes. Eni is committed to maintaining security and protecting its activities with respect for human rights and fundamental freedoms. This is in line with the Voluntary Principles on Security & Human Rights. Eni expects its Business Partners to do the same when performing the activities assigned or carried out in collaboration with and/or in the interest of Eni. During 2023, human rights clauses were integrated into all security contracts (+3 p.p. vs. 2022).

Since 2009, Eni has been promoting a training programme for public and private security personnel in Countries where it has a presence on security and human rights to promote corporate best practices in line with international principles. In this regard, the Security Workshop & Human Rights in Iraq was held in November 2023, attended by several local stakeholders including the Italian Ambassador and the Iraqi Governor, several MPs from the Federal State belonging to the Human Rights, Integrity and Oil & Gas Committee, the military leadership of the South and the Ministry of Interior, Mayors, leaders of local tribes, and other institutional functions (UNESCO, UNICEF, and FAO). This workshop was conducted by an independent company, specialised in security man-

agement and human rights protection in the international arena. The "Field Level" activities of this workshop was organised at the Zubair Field Operating Division (ZFOD) Training Centre, focusing on techniques and practical exercises in crowd management and personal searches, which were attended by numerous members of the Armed Forces. The workshop was complemented with content focused on women's rights and Eni's commitment against all forms of gender-based violence (WEP). The three-day event was broadcast in Arabic with simultaneous translation in English and was followed by more than 300 participants (170 members of the Armed Forces and security forces), even remotely, with wide resonance in the local media and social media.

22
training courses in 15 Countries to date



Eni has developed a wide range of professional training on business and human rights.

Case Study



Eni and the Voluntary Principles Initiative (VPI) on Security & Human Rights

CONTEXT: in 2022, Eni acquired the status of "Full Member" of the VPI, a multi-stakeholder initiative that brings together leading energy companies for the protection and promotion of human rights. This recognition has further expanded and strengthened Eni's commitment through the realisation of multiple activities: such as the initiation and implementation of ad hoc projects, the realisation of annual tasks such as the drafting of the Report in which the activities carried out are highlighted, and the participation in the Annual Plenary Meetings, in which security and human rights issues are discussed from various points of view.

ACTIVITY: among the most significant activities in 2023 is the application in Mozambique of the Conflict Analysis Tool, a project proposed and prepared by the VPI to analyse the causes of conflict in a given area/Country starting from the identification of the causes that most contribute to exacerbating the conflict, followed by the identify possible actions to mitigate the causes. Eni's activities involved desk analysis, local engagement through interviews, identification of conflict factors and their prioritisation, and the identification of Mitigation Options in line with the methodology developed by VPI in the "Conflict Analysis Tool for Companies" document.

NEXT STEPS: in 2024, the implementation of the Conflict Analysis Tool in Mozambique is expected to be completed: drafting of the final document and submission to the Voluntary Principles Initiative.

HUMAN RIGHTS IN THE SUPPLY CHAIN

Respect for human rights in the supply chain is an essential requirement for Eni, managed through a procurement process that includes adopting a risk-based assessment model to analyse and categorise suppliers according to a potential risk level based on the Country context and the activities performed. To set off and reinforce their commitment to fundamental values and, in particular, respect for human rights, companies working with Eni are called upon to sign the ► "Supplier Code of Conduct". The Code guides and characterises relations with suppliers at all stages of the procurement process on the principles of social responsibility, including human rights. To reinforce the management on the topic and especially on the risks related to forced/

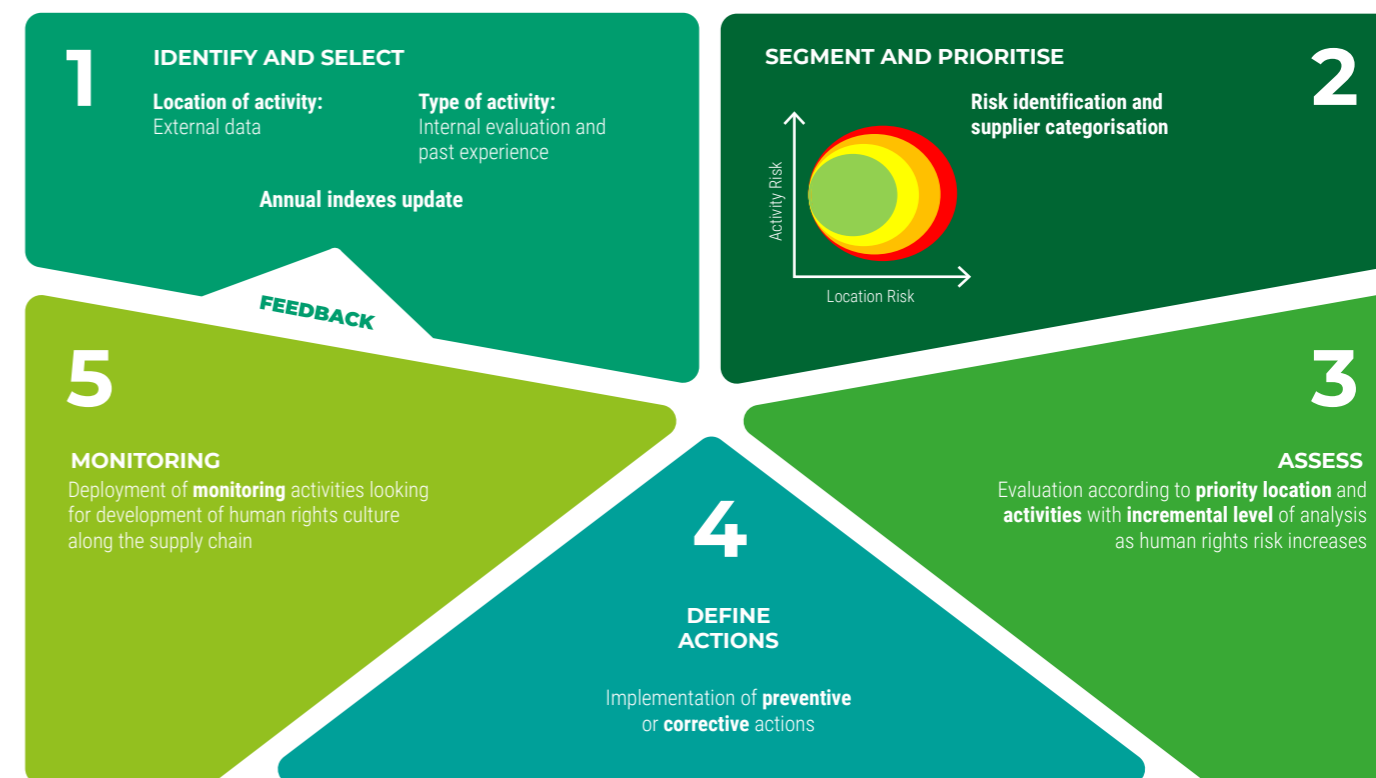
compulsory labour and the right to freedom of association and collective bargaining, in 2023, the risk-based model was extended to 6 additional foreign companies, for a total of 30. It allowed the identification of Nigeria, Iraq and Libia as Countries with the highest number of suppliers at risk. In addition to the activities carried out on all suppliers in relation to due diligence, tender evaluation, performance feedback and updates with dedicated questionnaires, the risk-based model provides for the application of specific contractual clauses on the respect for human rights (prepared in line with the principles of "responsible contracting" suggested by the best practices and international guidelines on Business & human Rights) and the fulfilment of audits and monitoring actions, in line with the SA8000 international standards. To promote awareness of

human rights issues, remote training programs and workshops were organized for the Vendor Management units of foreign subsidiaries and their suppliers, as well as access to the course "IPIECA: Labour Rights online training". Further actions to counteract forms of modern slavery and human trafficking and to prevent the exploitation of minerals associated with human rights violations in the supply chain are discussed respectively, in ► Slavery and Human Trafficking Statement and in the ► Position on "Conflict Minerals". The latter describes the policies and systems for the procurement of "Conflict minerals" (tantalum, tin, tungsten and gold) by Eni, with the aim of minimising the risk that the procurement of these minerals may contribute to financing, directly or indirectly, human rights violations in the Countries concerned.

90%
of the personnel of the Security professional area trained in human rights

+450
in-depth human rights audits, document-based and on the field, on direct and indirect suppliers

ENI'S APPROACH TO ASSESS AND MANAGE RISKS ALONG THE SUPPLY CHAIN



Transparency, Anti-Corruption and Tax Strategy



Why is it important to Eni?

Commitment to transparency on financial data pertaining to natural resource management is crucial for the purpose of inclusive management of them also in favour of the interests of communities and as a prerequisite for countering corrupt phenomena. This commitment is confirmed, among other things by our active participation in the Extractive Industries Transparency Initiative, which promotes the responsible use of the wealth generated by the extractive sector in the interest of citizens through multi-stakeholder dialogue, transparency of payments to States and the fight against corruption. These are the values that Eni recognizes and is inspired by in conducting business.

FRANCESCO ESPOSITO HEAD OF ACCOUNTING AND FINANCIAL STATEMENTS AT ENI

For more information

POLICY/POSITIONING/OTHER DOCUMENTS

- "Anti-Corruption" MSG; ► Whistleblowing reports received by Eni SpA and by its subsidiaries; ► Tax Strategy; ► Eni's position on Contractual Transparency; ► Eni's Code of Ethics; ► Eni for 2023 - Sustainability performance; ► eni.com; ► Country by Country report; ► Report on payments to Governments; ► eiti.org

COMMITMENTS

Maintain ISO 37001:2016 and ISO 37301:2021 certification; Delivery of the Anti-Corruption Compliance Program course to the entire medium-high risk population

THE ANTI-CORRUPTION COMPLIANCE PROGRAM

Eni has adopted the Anti-Corruption Compliance Program, a system of rules, controls and organisational safeguards for the prevention of corruption offences. This is instrumental in tackling the phenomenon of money laundering in non-financial activities, in line with current anti-corruption provisions and International Conventions (including the United Nations Convention against Corruption, the Foreign Corrupt Practices Act and the UK Bribery Act). The Anti-Corruption Compliance Program has evolved over time with a view to continuous improvement, obtaining in 2017 the ISO 37001:2016 "Anti-bribery management systems" certification (Eni SpA was the first Italian company to obtain it), main-

tained over the years with surveillance and recertification audits. The Programme is embodied in the Anti-Corruption MSG and detailed regulatory instruments that provide the framework for identifying activities at risk of corruption and money laundering. These instruments are adopted by all subsidiaries in Italy and abroad. The companies and entities in which Eni holds a non-controlling interest are in any case encouraged to comply with anti-corruption standards by adopting and maintaining an internal control system consistent with the legal requirements. Implementation of the Anti-Corruption Compliance Program is ensured by a dedicated organisational structure which has, among its tasks, the task of ensuring the information flows to the top management, management and supervisory bodies, through the prepara-

tion of an annual report and a half-yearly update concerning the relevant activities of the Compliance Anti-Corruption Programme, an integral part of the Integrated Compliance Report and its flows. Regarding anti-corruption matters, Eni participates in international events and working groups, including the Partnering Against Corruption Initiative (the global platform which allows enterprises to maximise their anti-corruption efforts, contributing to the improvement of compliance practice in this area) and the Oil & Gas ABC Compliance Attorney Group (a discussion group on anti-corruption issues in the Oil & Gas sector). In 2023, Eni actively participated in working group activities of the International Chamber's Commerce (ICC) to update the ICC Rules on Combating Corruption, published in December.

STRUCTURE OF ENI'S COMPLIANCE PROGRAM



Case study

A Commitment to Integrity through Compliance Management Systems

CONTEXT: the ISO 37301:2021 standard, "Compliance management systems - Requirements with guidance for use", specifies the requirements and provides guidelines for designing, defining and maintaining, for continuous improvement, an effective Compliance Management System.

OBJECTIVES: the ISO 37301:2021 certification represents further recognition of Eni's commitment to promoting and disseminating a culture of compliance, which guides behaviour and business management towards respect for the values of integrity, fairness, transparency and sustainability. This is in addition to the Eni's Anti-Corruption Compliance Program in accordance with ISO 37001:2016.

ACTIVITY: Eni obtained ISO 37301:2021 certification as a result of an articulated evaluation process conducted by a certification company, with extensive involvement of corporate structures through interviews and document analysis. Eni is among the first Italian companies to obtain this certification for all of its compliance areas, reconfirming the model's solidity. This allows Eni to manage compliance risks in an effective and structured manner, guaranteeing the compliance of its processes with current regulations and the centrality of sustainable success as a key element of its strategy.



Case Study

ANTI-CORRUPTION SAFEGUARDS AGAINST THIRD PARTIES AT RISK

According to the anti-corruption regulatory instruments of Eni, the third parties at risk of corruption are subjected to Anti-Corruption Due Diligence, a structured collection of information aimed at verifying, according to a risk-based approach, aspects like the reconstruction of the shareholding structure, the existence of investigations or convictions for relevant offences, the presence of public officials and possible conflicts of interest, and the adoption of an Anti-Corruption Compliance Program. The depth of the checks depends on the type of transaction and third

party, Country of reference and available public information. In this regard, a dedicated unit (Integrity Due Diligence Competence Center) was set up in 2023 with the aim (once fully operational) of conducting anti-corruption Due Diligence checks on potential third parties at risk across the Group. The unit is responsible for streamlining, optimizing, and digitizing compliance controls while leaving the responsibility for Due Diligence processes in the hands of the business lines unchanged.

Checks on the supply chain

The corruption risk of potential suppliers is monitored via a qualification process. It assesses technical capac-

ity, economic and financial reliability, ethical and reputational profile and, for higher risk cases, the adoption of an Anti-Corruption Compliance Program. Contracts include Business Integrity clauses that include audit rights for Eni in higher risk cases and contractual remedies in the event of violations of compliance obligations in addition to compliance with the principles of the Code of Ethics and the Anti-Corruption MSG. Subcontractors are also subject to advance audits for ethical and reputational reliability, and their contracts, drawn up exclusively in writing form, are expected to include compliance commitments equivalent to those of the main supplier.

COMPLIANCE RISK ASSESSMENT AND MONITORING

Eni has adopted a structured Compliance Risk Assessment and Monitoring process aimed at identifying, assessing and tracking corruption risks within its business activities. It calls for periodically analysing the trend of the identified risks, through the performance of specific controls and the monitoring of indica-

tors. The aim is to ensure the adherence to regulatory requirements while monitoring the effectiveness of models, regulatory instruments and control systems, and guiding their updates. In 2023, activities concerned the "Sale of goods and services" (with the inclusion of certain cases of purchases in the assessment) risk activity, the "Non-profit initiatives, social projects and sponsorships" activity, as well as the reassessment of the

methodology for identifying suppliers at higher risk from an anti-corruption/anti-money laundering perspective. Monitoring focused on the "Joint Ventures", "Non-Profit Initiatives", "Sponsorships" and "Customers and Sales" risk activities. The activities' outcomes confirmed the expected risk level and the adequacy of the mitigation measures put in place and the effectiveness of the compliance model adopted.

1,590 participants at the "Code of Ethics, Anti-Corruption and Corporate Administrative Responsibility" e-learning event

6,742 participants in the e-learning "Anti-Corruption Compliance Program"

ANTI-CORRUPTION TRAINING

Eni implements an anti-corruption training programme delivered to employees through e-learning courses and classroom events, divided into general workshops and job-specific training addressing figures and professional areas at medium/high risk of corruption. To optimise the identification of the recipients of the various training initiatives, a "risk-based" methodology has been defined for the systematic segmentation of Eni people based on specific risk factors including Country, qualification and professional area. A risk assessment methodology based on specific elements of individual subsidiaries was defined to determine the periodical opportunities of training programmes. In

2023, the new e-learning course "Code of Ethics, Anti-Corruption and Corporate Administrative Responsibility" was delivered to the whole of Eni, and the e-learning on the Anti-Corruption Compliance Program for medium- and high-risk personnel was started. During the of the year the following were carried out training initiatives:

- for Managing Directors and the Natural Resources department managers: a training course to support professional development, with focus on key compliance issues, including with role playing activities on prevention and mitigation of risks;
- for contract managers with suppliers high-risk and procurement units: webinars on both the role of the contract in assessing the risk counterparty, and on key compliance requirements;

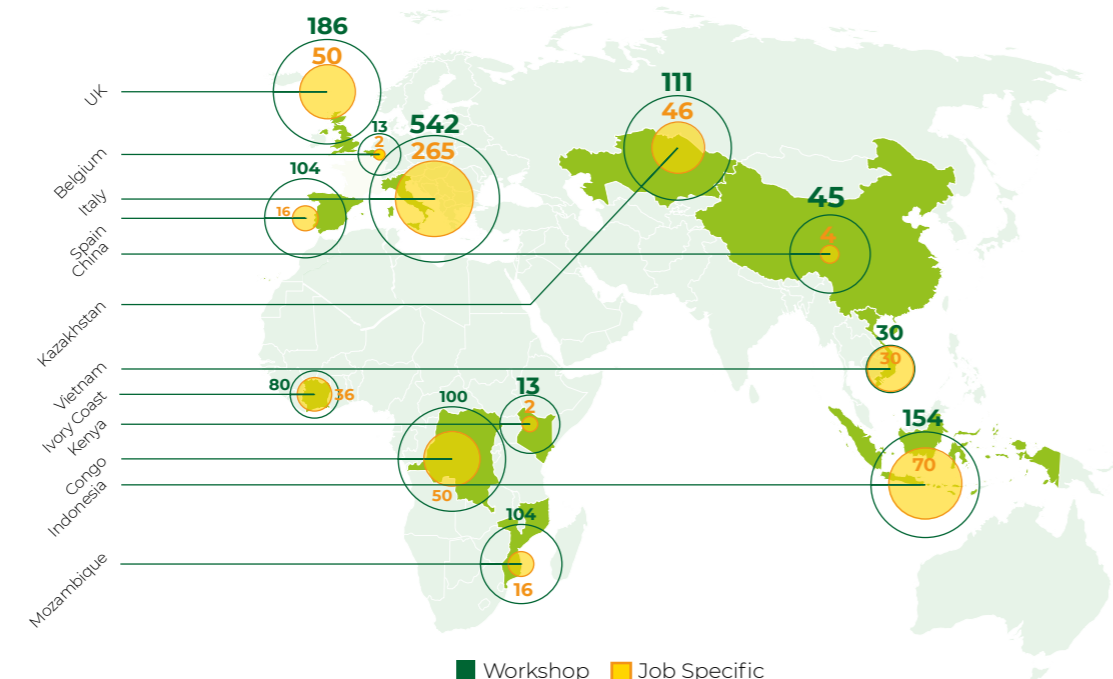
- for HSE manager Italy and other roles that interface with public authorities: a seminar "Managing Relations with Authorities," with a focus on anti-corruption compliance in relations with relevant parties;
- for Eni people: a program of communication with compliance tips (short videos on virtuous behaviors to avoid incurring, even unknowingly, in misconduct);
- for top management: has continued the activity of information and updating periodically on anti-corruption issues through the development of Compliance flash (information pills);
- for high-risk suppliers: an anti-corruption training with recording and delivery of a webinar anti-corruption.

13 Countries involved in anti-corruption training activities

1,574 participants in general workshops

687 participants in job-specific training

COUNTRIES WHERE ENI ORGANIZED ANTI-CORRUPTION TRAINING (number of participants)



THE ANALYSIS AND HANDLING OF WHISTLEBLOWING REPORTS

The analysis and handling of **WHISTLEBLOWING REPORTS** received by Eni SpA and its subsidiaries in Italy and abroad

is in line with national and international best practices, as well as with the relevant legislation. This allows employees and third parties to report facts pertaining to the Internal Control and Risk Management System that concern behaviours in violation of the Code of Ethics, any laws,

regulations, provisions of authorities, internal regulations, Model 231 or Compliance Models for foreign subsidiaries that may cause damage or prejudice, even if only to its public image. In this regard, dedicated and easily accessible reporting channels have been set up, available on the

► **eni.com**. In addition, a quarterly **REPORT** is prepared and sent to, among others, the Chairman of the Board of Directors and the CEO of Eni. In 2023 98 **REPORT**, against which 77 files were opened, were received. In the same period a total of 80 files, the verifications of which had the following outcomes: (i) for 60 files, the checks did not reveal elements confirming the valid-

ity of the reported facts; however, for 34 corrective actions and/or of improvement; (ii) for 20 files the verifications confirmed, at least in part, the content of the reports and appropriate corrective actions were taken on. The corrective actions taken on for these files consisted mainly in: (i) awareness-raising actions in respect of employees and disciplinary measures, ac-

cording to the collective labor agreement and other applicable national regulations; (ii) actions on the Internal Control and Management System of Risks, related to the implementation and strengthening of existing controls; (iii) actions towards suppliers. As of December 31st 2023, 13 files were still open (► **Eni for 2023 - Sustainability performance**).

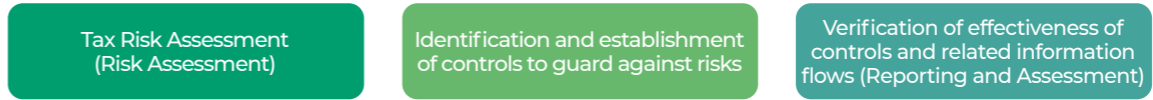
TAX STRATEGY

Eni's ► **tax strategy**, approved by the Board of Directors and is available on eni.com, is based on the principles of transparency, honesty, fairness and good faith set forth in its Code of Ethics and in the ► **"OECD Guidelines for Multinational Enterprises"**. Its primary objective is the payment of taxes in the various Countries in which it operates, with the knowledge that it can contribute significantly to tax revenues in those Countries, supporting local economic and social development. As part of its

tax risk management and litigation activities, Eni adopts prior communication with the tax authorities and it maintains relations based on transparency, dialogue and cooperation, participating, where appropriate, in enhanced cooperation projects (Cooperative Compliance) such as cooperative compliance in Italy. As evidence of its commitment to better governance and transparency in the extraction sector, Eni adheres to the Extractive Industries Transparency Initiative (EITI) since 2005. Moreover, in compliance with Italian Law

No. 208/2015, Eni prepares and publishes the ► **"Country-by-Country Report"**, on a voluntary basis. It is promoted by the OECD, and its objective is to make multinationals declare the profits generated in the jurisdictions where their economic activities take place, in proportion to the value generated. Finally, since 2015, voluntary disclosure concerning payments to governments has been produced. This disclosure was renamed the ► **"Report on Payments to Governments"**, in 2017, in line with European Directive 2013/34.

TAX CONTROL FRAMEWORK, A 3-STEP PROCESS



Case Study



EITI initiative for the responsible use of resources and to prevent corrupt phenomena

CONTEXT: true to the commitment to better governance and greater transparency in the extraction sector, which is crucial to foster responsible use of resources and prevent corruption, Eni adheres to the Extractive Industries Transparency Initiative (EITI) since 2005. EITI envisages the participating companies fulfil precise expectations, which, as of 2021, have also become a framework for evaluating these companies to identify good practices and opportunities for improvement.

ACTIVITY: in 2023, Eni was appointed Alternate Member of the EITI Board, the initiative's main decision-making body, which assesses countries' progress in meeting the EITI standard. The assessment carried out in 2023 has showed that Eni fully met 7 expectations and partially met 2 more out of a total of 9. At a local level, Eni also actively participates in initiatives the EITI promotes, directly through the Multi-Stakeholder Groups set up in EITI member countries (in Congo, Ghana, Timor-Leste, and the United Kingdom), and indirectly through industry associations (in Kazakhstan, Indonesia, Mozambique, Nigeria and Mexico). Also, in line with its support for the EITI, Eni has published a position on contract transparency in which Governments are encouraged to comply with the new requirement on contracts publication and it expressed its support to the mechanisms and initiatives that will be launched by Countries to promote transparency in this area.

NEXT STEPS: Eni will continue to actively participate in the Extractive Industries Transparency Initiative. In particular, Eni will follow up on the expectations assessment conducted by the EITI Secretariat during 2023 and will participate in the activities of the local Multi Stakeholder Groups in which it takes part.

Customers and suppliers



Why is it important to Eni?

To accelerate the ESG transition, it is necessary to engage the entire industrial system towards clear and achievable goals. At Eni, we are committed to supporting the sustainable development of all our partners, through concrete solutions and a systemic strategy characterized by market openness, a collaborative approach, and a focus on innovation.

PAOLA ROMANO HEAD OF VENDOR MANAGEMENT & DEVELOPMENT AT ENI

For more information

POLICY/POSITIONING/OTHER DOCUMENTS

- Eni's Code of Ethics; ► Supplier Code of Conduct; ► Respect for Human Rights in Eni; ► Eni's position on Conflict Minerals;
- Eni's Slavery and Human Trafficking Statement; ► Privacy and Data Protection; ► Eni for 2023 - Sustainability performance; ► Plenitude; ► Sustainable mobility

COMMITMENTS

Keep 100% of new suppliers assessed according to social criteria; 100% of worldwide strategic suppliers assessed on the sustainable development path by 2025; Procurement processes with ESG assessment for over 90% of Italian awarded contracts and 50% of foreign awarded contracts value by 2024; 65% of the total value of active contracts awarded to suppliers registered on Open-es by 2025; 2,000 foreign local suppliers involved on Open-es by 2024

Approximately
12.4 TWh
of electricity
certified
through
guarantees of
origin sold in
Europe in 2023

CUSTOMER CENTRICITY AND SPREADING THE CULTURE OF SUSTAINABLE ENERGY USAGE

Dialogue and direct involvement of customers are essential for Eni to support and promote actions in favour of a fair energy transition. In this context, Plenitude, Benefit Corporation (Società Benefit), contributes to the energy transition through a business model that integrates electricity production from renewable sources, the sale of energy and energy solutions to households and businesses, and an extensive network of proprietary charging points for electric vehicles. As of 2022, Plenitude offers all **B2C** customers 100% electricity from renewable sources, and in 2023 recorded an increase in the percentage of electricity certified through guarantees of origin with respect to the total energy sold in Europe from 66% in 2022 to 69% in 2023.

JT

In addition, in 2023, Plenitude started the construction of the plants that will meet the energy needs of the smart district "Chorus Life" (Bergamo, Italy) by working on creating an innovative and integrated energy system capable of creating a community of **PROSUMERS**. Also in 2023, as proof of its commitment to finding innovative solutions to serve its customers, Plenitude and Zurich announced the Zurich Sole Protetto policy. It provides insurance coverage in the event that the installed photovoltaic system receives less solar radiation than expected. During the year, Plenitude continued its commitment to engage its customers in the energy transition journey, with the "Aware Actions" of the "Plenitude Together" loyalty programme, providing customers with useful tools to raise awareness and knowledge about energy efficiency. By the end of 2023, there were more than 520,000 enrolments in the programme, 90% of enrolled customers had interacted with the programme at least once,

and 180,000 customers had performed the proposed Aware Actions. Plenitude actively supports financially vulnerable customers, including young people; in 2022, it became one of the first 50 partner companies of the National Youth Card, a Department for Youth Policies and Universal Civil Service initiative aimed at young European residents in Italy 18 to 35 years of age that offers discounts for the supply of electricity from renewable sources with a Guarantee of Origin and a discount on the purchase or renewal of Be Charge subscriptions for recharging electric vehicles. Moreover, in agreement with the national representatives of the National Council of Consumers and Users' Associations (CNCU), Plenitude offers its customers the possibility of accessing a subsidised instalment facility, free of interest or additional costs, for families and small businesses. In 2023, the Plenitude app completed its evolutionary journey to make all its functions usable by blind and visually impaired people.

Case Study



Consumer protection policy

CONTEXT: in line with the Code of Ethics, Eni is committed to managing its relations with customers and consumers in a transparent manner, safeguarding their right to receive quality information and the protection of personal data.

ACTIVITY: to consolidate these commitments, in 2023 Eni adopted two new Ethics Compliance & Governance (ECG) policies: "Consumer Protection & Green Claims" and ► "Privacy and Data Protection". The Consumer Protection Policy & Green Claims is designed to ensure compliance with consumer protection rules and principles, ensuring proper sustainability communication and managing any impacts that the company's activities may have on customers and end users. Through the Privacy and Data Protection policy, Eni emphasizes that protecting the personal data of all those with whom it establishes relationships, including consumers, is a fundamental value and a cardinal principle for strengthening its relationships with stakeholders. Through this document, Eni defines the system by which it ensures that the existing processes of personal data are carried out in a manner that complies with applicable regulations and respects the rights of the parties involved. The adoption of the Policies confirms Eni's focus on consumers in compliance with the highest ethical and service quality standards.

A MORE SUSTAINABLE MOBILITY

The enhancement of Eni's energy transition to support activities continues with the launch of Enilive, the new company engaged in biorefining activities, biomethane production, smart mobility solutions, including Enjoy car sharing, and the marketing and distribution of all energy carriers, progressively decarbonized, for increasingly a more sustainable mobility. The new company pursues a path, already started in previous years. It calls for the evolution of more than 5,000 petrol stations in Europe to become true mobility hubs, offering not only mobility-related services but also personal

services, thus becoming a multi-service and multi-energy company. To further confirm this role, HVolution pure biofuel (produced from waste raw materials and vegetable residues and from oils generated by crops) was made available to customers at more than 600 service stations in Italy. HVolution plays a key role because it already makes an important contribution to the decarbonization of mobility, including heavy hauling, enriching the offer at petrol stations with lower carbon products, such as electric rechargers. In terms of car sharing, the Enjoy fleet offer was expanded by introducing electric city cars in Rome. Enjoy's electric sharing made its debut in 2022

in Turin and was launched in Bologna, Florence and Milan during the second half of that year. In terms of personal services, the offer was enriched with the inauguration of the first ► "ALT Stazione del Gusto", in Rome at the historic Eni service station, born from the collaboration with the Accademia Niko Romito. It aims to apply the creativity and technique of an Italian chef who is a symbol of gastronomic research and sensitivity, in a popular Italian street food format. To support this process of evolution, the new "Enilive" brand and visual identity was launched, representing a change of pace to represent the company's role as an interpreter of mobility transformation.

FUTURE DEVELOPMENTS FOR A MORE SUSTAINABLE MOBILITY

ALTERNATIVE ENERGY CARRIERS

- Development of alternative carriers based on the offer of decarbonization-oriented products, mainly biofuels and **HVO**, which will increase distribution at Enilive petrol stations in 2024. Hydrogen is one of the carriers that will be promoted through the development of additional stations in the coming years, primarily contributing to the decarbonization of public transport;
- the compressed biomethane supply and exploration of the bio LNG market was consolidated. Along with the stakeholders, the offer of electricity for automotive use with fast and ultrafast recharging was developed.

SERVICES CAR SHARING

- Integration of new solutions in the car sharing service, already present in 5 cities, in terms of offer and area presence. Daily rental (car rental) was further developed as is the possibility to rent Enjoy vehicles at selected Enilive Stations, facilitating travel. Over time of Enilive Stations will evolve into Enjoy points and then into mobility hubs.

"ALT" PETROL STATIONS

- A partnership between Accademia Niko Romito and Enilive that envisages a development plan through franchising, with the aim of reaching 100 station openings over the four-year period, starting in major Italian cities and subsequent implementation of a franchising plan through strategic and innovative management and training models.

SUSTAINABLE PROCUREMENT

Eni's Sustainable Procurement strategy is based on shared values, commitments and objectives with its supply chain and is based on three pillars: (i) Systemic and inclusive approach which seeks to involve every level of the supply chain in a journey of improvement and sustainable development, sharing goals and adopting a diversified model according to the ESG maturity of companies; (ii) ESG pervasiveness in

the procurement process, integrating the principles of environmental protection, social growth, safety and economic development in all phases of the procurement process through the "Sustainable Supply Chain Framework". This is a governance mechanism that combines corporate objectives with regulatory requirements and translates into specific targets and action plans to guard against supply chain-related risk; (iii) Development and enhancement of best practices, supporting suppliers in

fulfilling the various ESG requirements, providing tools to support their sustainable development path and, more generally, the competitiveness of their business. In this context, for Eni, respect for human rights within the supply chain is an essential aspect. It is protected by a procurement process based on a dedicated assessment model, paying particular attention to risks associated with forced/compulsory labour and the right to freedom of association and collective bargaining.

ENI SUPPLY CHAIN STRATEGY

SYSTEMIC AND INCLUSIVE APPROACH

- Provision of specific instruments for the sustainable development of SMEs;
- involvement of large players in leading the supply chain transformation process;
- promotion of multi-stakeholder initiatives such as **Open-es**, which from 2021 unites the industrial, financial and associative worlds to support companies on the path to ESG measurement and growth, to create value and benefits for the entrepreneurship.

+20

partners in the Open-es alliance, major industries, financial institutions and associations

ESG PERVASIVENESS IN THE PROCUREMENT PROCESS

- Cross-cutting safeguards in the procurement process of the various sustainability dimensions and priority ESG issues periodically identified based on the company's strategic plan and the regulatory development;
- checks and insights of ESG Relevant Player (relevant suppliers in view of the ESG risk associated with the product areas in which they operate), with an increased focus on priority ESG dimensions (climate change, supply chain governance, human rights, dignity and equality, Cyber Security and safety);
- specific minimum criteria for evaluating offers, as well as dedicated contract standard clauses.

+6,000

suppliers assessed on social responsibility aspects

DEVELOPMENT AND ENHANCEMENT OF BEST PRACTICES

- Dissemination, through the Open-es platform and agreements with industry experts, of ESG improvement solutions and services to support companies along the supply chain in their sustainable growth path;
- financial support to suppliers through programs such as "Basket Bond - Sustainable Energy" and "Sustainable Supply Chain Finance";
- sharing of best practices in ESG by rewarding companies with innovative performance and projects through the HSE & Sustainability Supply Chain Award".

+15,000

companies participating in Open-es in 2023

Focus on

ESG supervision in the procurement process



The principles of environmental protection, social growth and economic development as well as the technical operational, ethical and reputational are an integral part of our Procurement Process, from qualification, tender processes, to contract management and feedback.

Supplier qualification

Eni subjects all suppliers to qualification processes and Due Diligence to verify their ESG reliability, and shares with them a mutual commitment to ESG principles through the signing of the Supplier Code of Conduct, an agreement that guides and characterises relationships with suppliers in all the stages of the collaboration.

Procurement processes

Eni considers in the logics of contracts assigning, objective and transparent evaluation criteria that include relevant sustainability elements with respect to the specific object of the tender, and adopts ESG criteria in the bid evaluations and contract safeguard to enhance the commitment and contribution of suppliers for the achievement of sustainability goals through the implementation of concrete actions.

Contract management and feedback

Eni monitors compliance with sustainable development commitments made by the supplier at the various stages of the Procurement process through feedback and supports the suppliers in the identification of actions priority actions to be implemented to improve their ESG positioning.

Focus on

ESG training and competences



Many companies are committed to improving their ESG performance, but efforts, especially in small and medium-sized enterprises, risk being ineffective in the long-term if not embedded in a shared and coordinated supply chain path. For this reason, Eni has decided to connect and collaborate with all players in the business system, from SMEs to large industrial groups, with experts in the ESG world and legal sector, providing training and development initiatives in the ESG field in which to involve its suppliers.



"Energy transition, digital transformation, and geopolitical changes are just some of the factors characterizing the economic landscape, which presents businesses with new and complex challenges. This requires providing concrete support through initiatives that help companies broaden and strengthen their internal expertise on ESG issues. With this aim, in 2023, as part of the Open-es initiative, Eni held in collaboration with Eni we held the first edition of Open-es Camp. This is a training program that, with a practical approach and field applications, involved 55 SMEs from various sectors adopting sustainability standards in their business activities, thus allowing them to immediately verify their actual validity and effectiveness". Nicolò Zanghi - Partner KPMG Advisory Italia

Initiatives like Open-es aim to create a virtuous ecosystem, bringing together in an open and collaborative manner all the companies that want to play a leading role in the sustainable development of the industrial ecosystem, as in the case of participants in the first Open-es Camp.



"There are many SMEs that want to make a concrete commitment to sustainability but do not know how to take the first steps. Initiatives similar to those launched by Eni have the merit of activating this unexpressed potential thanks to an ecosystem that recognises and rewards the virtuous and provides concrete help to overcome common difficulties. The Open-es-Camp raised the our awareness of ESG issues and provided top-quality training. Engaging with other companies, both within our sector and from others, discovering their challenges and solutions, and collaborating on the development of the project work has enriched us both professionally and personally. New growth perspectives have opened up and now we are part of a new network of companies that share the same ESG values and objectives". Simona Giuliano - Procurement officer of DG Impianti industriali SpA

To accelerate the energy transition it is needed to adopt a pragmatic approach and involve the entire production system towards common, concrete and achievable goals. Therefore, it is crucial that large industrial groups act as a catalyst for change, motivating, inspiring and guiding their supply chains in the transformation process.



"Tenaris is committed to supporting its supply chain to become more competitive by adopting global standards of quality, safety, and environmental standards. We strongly believe in collaboration along the supply chains to support all stakeholders in obtaining the necessary skills to withstand market changes and sustain a solid value chain in the long run. We are pleased to partnering with Eni in engaging our supply chains in shared sustainability goals. Our joining of the Open-es alliance not only reflects our commitment to responsible supply chain management but also demonstrates our clear intention to offer our business partners with tangible opportunities for training and strengthening ESG skills". Carolina Bengochea - Environment Director at Tenaris

Multi-stakeholder initiatives aiming to improve sustainability performance through training and support opportunities of a technical-legal nature can also act as an accelerator of ESG growth.



"In 2023, we became an Open-es scientific partner, the initiative launched by Eni in 2021, providing the alliance with our legal expertise in sustainability issues. With a focus on corporate governance, procurement, social pillar, energy transition, circular economy, greenwashing, data privacy and Cyber Security. This alliance allows us to achieve a dual objective: to support the national system through numerous training initiatives and, at the same time, to spread awareness and specific skills at all levels of the supply chain on a subject as complex as it is cross-sectoral. We believe that training people (own workforce and workforce in the value chain) is a crucial investment for everyone to remain competitive in a market increasingly sensitive to events that are extraneous to purely economic logics, such as recent ones (pandemic, wars, effects of climate change)". Alessandra Ferroni - Partner Employment law & Industrial Relations at Gianni & Origoni

Through this approach Eni intends to promote a widespread awareness of sustainability along the entire value chain, by adopting a perspective which follows the tracks of the different industrial supply chains and by creating synergies and opportunities for the entire entrepreneurial system.